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ANNUAL REPORTS

OF THE

MUNICIPAL OFFICERS

AND

Superintendent of Schools

OF THE

TOWN OF NEW SHARON

FOR THE

YEAR ENDING FEBRUARY 15, 1947

ANNUAL REPORTS
OF THE
MUNICIPAL OFFICERS
AND
Superintendent of Schools
OF THE
TOWN OF NEW SHARON
FOR THE
YEAR ENDING FEBRUARY 15, 1947

Farmington, Maine
The Knowlton & McLeary Co., Printers
1947

Town Officers, 1946

Moderator

FRANK HOPKINS

Town Clerk

CLYDE A. DUNTON

Selectmen, Assessors and Overseers of the Poor

F. P. CASWELL

H. B. GRAY

A. L. FITCH

Road Commissioner

LESTER TOLMAN

Tax Collector

ELEANOR L. GILES

Treasurer and Excise Tax Collector

E. A. DAKIN

Superintendent of Schools

JAMES deWEVER

School Board

LAWRENCE E. DAY

Term expires 1947

DR. A. L. FITCH

Term expires 1948

EDITH BAILEY

Term expires 1949

Fire Ward and Inspector

HERMAN O. PEARSON

Sexton

JOHN C. FURBER

Surveyors of Wood and Lumber

CLINTON WHITTIER

GEO. A. STINSON

E. M. LANE

LEWIS FITCH

P. G. LANE

Fence Viewers

A. L. PERKINS

C. M. BAILEY

A. B. SAWYER

Attendance Officer

HERMAN O. PEARSON

Health Officer

DR. A. E. FLOYD

Fire Department

LESTER BRANN, Chief

C. M. BAILEY, Asst. Chief

GUY DAY

C. D. GORDON

CHESTER MASON

LAWRENCE GREENLEAF

HERMAN PEARSON

AWLYN NICHOLS

MERLE THOMPSON

JAMES DAY

LAURENCE DAY

Board of Health

C. A. DUNTON

F. P. CASWELL

CHAS. H. BAILEY

Constables

HERMAN PEARSON

ELEANOR GILES

Town Warrant

*To H. O. Pearson, Constable of the Town of New Sharon, in the
County of Franklin,*

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of New Sharon, qualified to vote in Town affairs, to meet in Lancaster Hall in said Town, on Monday, the 3rd day of March, A. D. 1947, at ten o'clock in the forenoon, then and there to act on the following articles, to wit:

Article 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose a Clerk for the ensuing year.

Art. 3. To act on the reports of Town Officers.

Art. 4. To choose all other necessary Town Officers for the ensuing year.

Art. 5. To see what sum of money the Town will vote to raise and appropriate to purchase snow fence.

Art. 6. To see what sum of money the Town will vote to raise and appropriate for the Support of Common Schools for the ensuing year.

Art. 7. To see what sum of money the Town will vote to raise and appropriate for the purchase of Text Books for the ensuing year.

Art. 8. To see what sum of money the Town will vote to raise and appropriate for the purchase of School Supplies for the ensuing year.

Art. 9. To see what sum of money the Town will vote to raise and appropriate for the support of High School for the ensuing year.

Art. 10. To see what sum of money the Town will vote to raise and appropriate for the Support of Poor for the ensuing year.

Art. 11. To see what sum of money the Town will vote to raise and appropriate to pay Interest Charges for the ensuing year.

Art. 12. To see what sum of money the Town will vote to raise and appropriate for the Repair of Summer Roads and Bridges for the ensuing year.

Art. 13. To see what sum of money the Town will vote to raise and appropriate to pay for Cutting Bushes for the ensuing year.

Art. 14. To see what sum of money the Town will vote to raise and appropriate to pay for Snow and Ice Removal for the ensuing year.

Art. 15. To see what sum of money the Town will vote to raise and appropriate to pay Incidental Expense, including Town Officers' bill for the ensuing year.

Art. 16. To see if the Town will vote to raise and appropriate the sum of \$300.00 to fix the road leading from the Reta Hoyt place, so called, to the Weeks Mills Cemetery, also to fix the Cemetery fence, cut the bushes, mow and rake the yard and anything else that needs fixing.

Art. 17. To see if the Town will vote to raise and appropriate the sum of \$200.00 to co-operate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chapter 32, Secs. 53-58.

Art. 18. To see if the Town will vote to raise and appropriate the sum of \$100.00 to repair the street leading from the Cape Cod Hill road to Phill Harris' home.

Art. 19. To see if the Town will vote to raise and appropriate the sum of \$200.00 to be used to gravel the road leading from the Third Class road toward the Elmer Makepeace place.

Art. 20. To see if the Town will vote to discontinue the road from Hibbard's Corner to the Bassett place, so called.

Art. 21. To see if the Town will vote to discontinue the road from John Myers' to the Cunningham place, so called.

Art. 22. To see what sum of money the Town will vote to raise and appropriate to pay for Street Lights for the ensuing year.

Art. 23. To see what sum of money the Town will vote to raise and appropriate to pay expense of the Fire Department for the ensuing year.

Art. 24. To see what sum of money the Town will vote to raise and appropriate to pay for School House Repair for the ensuing year.

Art. 25. To see what sum of money the Town will vote to raise and appropriate to pay for the services of a Health Officer and Nurse for the ensuing year.

Art. 26. To see if the Town will vote to authorize the Treasurer to make temporary loans, said loans to be approved by the Selectmen, and not to exceed the total tax levy of the preceding Municipal year in which said loans are made, said loans to be paid out of money raised by taxes during the current year in which said loans are made, in accordance with the provisions of Section 83, Chapter 5, of the Revised Statutes of Maine.

Art. 27. To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable, and to execute quit claim deeds for such property, also to assign tax mortgage liens.

Art. 28. To see what sum of money the Town will vote to raise and appropriate for the maintenance of Third Class Highways, for the ensuing year, as provided in Section 4, Chapter 173, Public Laws of 1935.

Art. 29. To see what sum of money the Town will vote to raise and appropriate for the maintenance of State Highways, for the ensuing year, as provided in Section 80, Chapter 149, Public Laws 1935.

Art. 30. To see what sum of money the Town will vote to raise and appropriate for advertising our natural resources, advantages and attractions, under the provisions of Chapter 5, Section 82, of the Revised Statutes, said money to be expended through the State of Maine Publicity Bureau.

Art. 31. To see what sum of money the Town will vote to raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Section 19, Chapter 28, Revised Statutes of 1930, or under the provisions of Section 3, Chapter 229, Public Laws of 1937.

Art. 32. To see if the Town will vote to give a discount of 2% on all taxes paid before July 1st and 1% on all taxes paid before September 1st.

Art. 33. To see if the Town will vote to authorize the Selectmen to instruct the Treasurer to deduct 33 $\frac{1}{3}$ % from each employee on each payroll that has an unpaid tax.

Art. 34. To see how the taxes shall be collected and when made payable.

Art. 35. To see if the Town will vote to authorize the Selectmen to hire sufficient funds to pay the Town's share of the costs of rebuilding the Whittier Bridge, so called, if this becomes necessary.

Art. 36. To transact any other business that may legally come before said meeting.

The Selectmen hereby give notice that they will be in session in the above named hall at nine o'clock in the forenoon on the day of said meeting, for the purpose of correcting the list of voters.

HEREOF, FAIL NOT and have you there and then this warrant with your doings thereon.

Given under our hands in the Town of New Sharon, this 15th day of February, in the year of our Lord, one thousand nine hundred and forty-seven.

F. P. CASWELL,
H. B. GRAY,
A. L. FITCH,

Selectmen of the Town of New Sharon.

Report of Selectmen

To the Citizens of the Town of New Sharon:

Your Selectmen submit the following report of the financial condition of the Town showing the receipts and expenditures for the year ending February 15, 1947.

VALUATION AND ASSESSMENTS

Valuation of Resident Real Estate	\$204,250 00
Valuation of Non-Resident Real Estate	75,726 00
Valuation of Resident Personal Estate	52,098 00
Valuation of Non-Resident Personal Estate	3,210 00
<hr/>	
Total, Valuation	\$335,284 00

Assessed for	\$24,369 16
188 Polls @ \$3.00 each	564 00
Supplemental Tax	60 00
<hr/>	
	\$24,993 16

DESCRIPTION OF TAXED PERSONAL PROPERTY

	No.	Value
Horses	93	\$ 7,405 00
Oxen	38	1,830 00
Cows	640	29,685 00
Heifers	213	5,935 00
Goats	18	140 00
Poultry	1,563	1,563 00

EXEMPT

	No.	Value
Yearlings	163	\$3,440 00
Colts	3	125 00
Sheep	71	710 00
Swine	23	495 00
Poultry	1,557	1,557 00

AMOUNTS RAISED AT ANNUAL TOWN MEETING
MARCH 1946

Snow Fence	\$ 300 00
Common Schools	4,700 00
Text Books	400 00
School Supplies	400 00
High School	3,100 00
Support of Poor	600 00
Interest	500 00
Summer Road and Bridges	3,000 00
Cutting Bushes	300 00
Snow and Ice Removal	1,750 00
Incidental Expense	1,500 00
Street Lights	348 00
Fire Department	400 00
Schoolhouse Repairs	500 00
Health Officer and Nurse	75 00
Third Class Maintenance	551 00
State Highway Maintenance	1,859 60
State Aid Road	533 00
Veteran Service	105 00
	<hr/>
	\$20,921 60
State Tax	2,493 60
County Tax	752 74
Overlay	201 22
Supplemental Tax	60 00
	<hr/>
Total Commitment	\$24,429 16

Rate of Taxation .071

The foregoing assessment of \$24,429.16 committed to Eleanor L. Giles, Collector of Taxes, at .01 on the dollar for collection.

INCIDENTAL ACCOUNT

Appropriation	\$1,500 00
1946 Tax on Alice Butler land	10 65
Cemetery Trust Fund, Tilton Fund	200 00
Cemetery Trust Fund, E. V. Chapman	200 00

Bank Stock Tax	\$ 9 90
Cedar Posts sold	25 00
Rob. Wardwell, School House	50 00
R. R. & Tel. Tax	32 86
Int. on Trust Funds	28 68
Misc.	17 05

\$2,074 14

Expended

Knowlton & McLeary Co.	\$ 88 90
Dr. Floyd, reporting births and deaths	3 50
James deWever, salary	489 90
Supplies	60 07
Mowing cemetery at Weeks Mills	21 12
Library Stipend	20 70
Cemetery flags	11 25
F. J. Hopkins '45 & '46	10 00
C. A. Dunton, Clerk of Trustees	11 50
John Thomas, '45 Audit	65 00
Maine Cons. Power Co., signal light	31 23
Bank charges	6 00
E. V. Chapman Cemetery Fund	200 00
Martha Tilton Cemetery Fund	200 00
Treas. & Collector's Bond	50 00
Maine Municipal Assoc., dues	30 00
Mrs. E. L. Giles, overpaid 1945	5 70
Town hydrant and labor	87 33
F. P. Caswell, supplies	4 40
Cecil Harris, bear bounty	10 00
Ballot Clerks	35 00
Farmington Mutual Fire Ins. Co.	3 50
C. A. Dunton, supplies	6 50
Clara Paul, ins.	222 50
Farm Land Loan Com., overpayment on 1945 tax	33 50
New Sharon Grange, rent '46	10 00
E. L. Giles, sal. & com.	279 30
E. A. Dakin, Treasurer and booking	150 00
E. A. Dakin, Excise tax and supplies	49 78
Dr. A. E. Floyd, reporting births & deaths	2 25

Marks Printing House	\$ 4 50
C. A. Dunton, Town Clerk '46	20 00
C. A. Dunton, Town Clerk expense '46	22 40
C. A. Dunton, recording births, deaths & marriages	11 75
C. A. Dunton, recording oaths	10 30
F. P. Caswell, services as Selectman	200 00
H. B. Gray, services as Selectman	175 00
A. L. Fitch, services as Selectman	175 00
E. L. Giles, abatements	43 95
E. L. Giles, discounts	206 72
	<hr/>
	\$3,068 55

OVERLAY ACCOUNT

Excise Tax rec.	\$796 15
Roy Hall lot	100 00
Saw Mill lot & building at Weeks Mills	100 00
Hovey farm and Newell's Corner Schoolhouse lot	450 00
Tax Liens sold	238 96
Overlay	201 22
	<hr/>
	\$1,886 33

FIRE DEPARTMENT

Appropriation	\$400 00
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Expended

Maine Consolidated Power Co., lights	\$ 8 00
Supplies	112 42
Paid Firemen	195 94
Paid Insurance on Firemen	59 00
	<hr/>
	\$375 36
	<hr/>
Unexpended	\$24 64

FIRE DEPARTMENT

Lester Brann, Fire Chief	Guy Day, Assistant Chief
Lawrence Day	Clifford Bailey
	Carroll Gordon
Chester Mason	Awlyn, Nichols
	Hermon Pearson
Lawrence Greenleaf	Arthur Sawyer
Frank Brown	Ralph Dunton

STREET LIGHTS

Appropriation	\$348 00
Expended	348 00

SUPPORT OF POOR

Appropriation	\$600 00
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Expended

True Harris	\$ 56 00
Frank Parlin	55 69
Milford Green, 1943 burial expense	95 00
Geo. Pratt	339 00
H. L. Bailey	146 17
	<hr/>
	\$691 86

STATE POOR

Scott Taylor	\$343 28
Frank Scott	107 15
Emery Burrill	114 13
	<hr/>
Due from State	\$564 56

POOR OTHER TOWNS

Mills Chase	\$18 35
Due from Solon	18 35

CUTTING BUSHES

Appropriation	\$300 00
Expended	249 01

SUMMER ROADS AND BRIDGES

Appropriation	\$3,000 00
Rec'd from sale of Grader	200 00
	<hr/>
	\$3,200 00
Expended	2,995 13
	<hr/>
Unexpended	\$204 87

THIRD CLASS MAINTENANCE

Appropriation	\$551 00
Expended	506 47
	<hr/>
Unexpended balance	\$44 53

HIGHWAY MAINTENANCE

Appropriation	\$1,859 60
Expended	506 40
	<hr/>
Due State	\$1,396 70

STATE AID ROAD

Appropriation '45	\$ 533 00
Appropriation '46	533 00
Rec'd from State	2,182 95
	<hr/>
	\$3,248 95
Expended	3,312 66

SPECIAL RESOLVE

Rec'd from State	\$1,009 00
Expended	1,111 30

SNOW FENCE

Appropriation	\$300 00
Expended	270 00
	<hr/>
Unexpended	\$30 00

HEALTH OFFICER

Appropriation	\$75 00
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	<i>Expended</i>	
Dr. Floyd	\$50 00	
State Dept. Health	25 00	
		<hr/>
		\$75 00

WINTER ROADS

Appropriation	\$1,750 00	
Rec'd from State	1,890 00	
		<hr/>
	\$3,640 00	
Overdrawn	1,235 61	
		<hr/>
		\$4,875 61
Expended		4,875 61

VETERANS SERVICE CENTER

Appropriation	\$105 00
Expended	105 00

INTEREST

Appropriation	\$500 00
Expended	478 51

MOTHER'S AID

Expended, paid State	\$165 00
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TEMPORARY LOAN

Peoples National Bank	\$7,000 00
Paid	7,000 00

ASSETS

Randall Farm	\$ 100 00
Alton Folsom Place	300 00
Property occupied by Roy Tibbetts	300 00
Asa Chapman Lot	50 00
Tax Liens	396 37
Tax Deeds	1,091 70
H. L. Bailey	500 00
Cecil Harris back lot	200 00

M. A. Hall lot	\$ 50 00
Welch lot	500 00
Robinson lot	25 00
Cemetery Trust Funds	2,100 00
Cash in hands of Treasurer	950 73
Due from other Towns and State	565 91

LIABILITIES

Ministerial & School Funds	\$6,225 00
Withholding Tax	29 20
Teachers Retirement Fund	70 65

RECOMMENDATIONS OF SELECTMEN

Support of Poor	\$ 700 00
Interest	500 00
Winter Roads	1,750 00
Summer Roads	2,000 00
Incidental	1,500 00
Fire Department	400 00
Cutting Bushes	250 00
State Highway Maintenance	1,859 60
Third Class Maintenance	551 00
Health Officer	50 00
Health Nurse	75 00

SCHOOL RECOMMENDATIONS FOR THE YEAR 1947-48

Common Schools	\$4,800 00
High School	4,000 00
Library and Textbooks	400 00
Supplies and Laboratory Materials	400 00
Repairs	500 00

Road Commissioner's Report

TOWN ROADS

Town of Jay, road machine	\$400 00
E. Simpson & Sons, machine work	4 00
Arthur Kinney, labor	15 84
Guy Scott, labor	14 88
H. B. Gray, labor	2 64
H. B. Gray, team	2 60
Chester Brann, team	5 20
Curtis Brown, labor	15 00
Albert Smith, labor	4 96
Donald Ames, welding	1 00
Ellis J. Starks, labor	31 02
Ned Wilson, labor	15 84
Frank Hooper, sand	1 30
Clarence Goings, lumber	21 00
Stephen Getchell, lumber	20 00
Lewis Fitch, lumber	3 00
Ernest Scott, labor	6 00
Lester Brann, labor	6 00
Lester Brann, truck	10 00
Sandy River Gravel Co., gravel	3 50
William Buchanan, labor	5 28
Glen Harris, labor	3 00
F. P. Caswell, spikes	9 79
Lester Tolman, labor	426 10
Lester Tolman, truck	301 25
Eugene Hovey, labor	293 79
John Tolman, labor	52 11
Lewis Fitch, labor	56 25
Lewis Fitch, tractor	378 00
Fred Porter, labor	30 39
Fred Porter, truck	45 50
Leo McPherson, labor	104 68

Leroy Porter, labor	\$ 14 25
Leroy Porter, truck	23 75
James Gray, labor	16 50
Ectus Raymond, labor	37 58
Howard Dennett, labor	121 88
Victor Filaroska, labor	15 18
Francis Filaroska, labor	13 20
Harry Newcomb, labor	30 36
Harry Newcomb, lumber	9 90
Milford Cushman, labor	34 32
Arthur Kenney, labor	6 60
George Follett, labor	7 92
Alden Smith, labor	13 20
Alden Smith, team	10 17
Ben Allen, labor	42 90
Linwood Currier, labor	11 28
Lawrence Day, sand	6 60
Lyman Tracy, labor	15 84
Ernest Lane, lumber	217 86
Raymond Rackliff, labor	35 96
Raymond Rackliff, team	20 16
<hr/>	
Expended	\$2,995 13
Appropriation	3,000 00
<hr/>	
Unexpended	\$ 4 87
Sale of Grader	200 00
<hr/>	
	\$204 87

CUTTING BUSHES

Lester Tolman, labor	\$39 20
Eugene Hovey, labor	43 56
Howard Dean, labor	74 58
John Tolman, labor	45 45
Milford Cushman, labor	4 62
Howard Dennett, labor	4 96
Ectus Raymond, labor	8 99

Lester Tolman, tractor	\$22 40	
Milford Cushman, tractor	5 25	
	<hr/>	\$249 01
Appropriation		300 00
		<hr/>
Unexpended		\$50 99

THIRD CLASS MAINTENANCE

Lester Tolman, labor	\$113 85	
Lester Tolman, truck	95 80	
Eugene Hovey, labor	51 48	
John Tolman, labor	13 20	
Milford Cushman, labor	34 32	
Lawrence Day, sand	9 60	
James Gray, labor	12 54	
Ernest Scott, labor	12 00	
Linwood Currier, labor	21 00	
Leroy Porter, labor	21 00	
Leroy Porter, truck	35 00	
Lester Brann, labor	12 00	
Lester Brann, truck	20 00	
Howard Dennett, labor	4 96	
Lewis Fitch, tractor	16 00	
Leo McPherson, labor	6 00	
Guy Scott, labor	4 96	
Leon Rackliff, labor	10 58	
Leon Rackliff, truck	12 00	
	<hr/>	\$506 47
Unexpended		44 53
		<hr/>
		\$551 00
Appropriation		551 00



Tax Collector's Report

Commitment	\$24,369 16
Supplemental Tax	60 00
	<hr/>
	\$24,429 16
Cash to Treasurer	\$24,071 99
Discounts	206 72
Abatements	43 95
Liens	106 50
	<hr/>
	\$24,429 16

SUPPLEMENTAL TAX

James Moore	\$3 00
Gerard L. Roy	3 00
P. E. Foss	3 00
Linwood Butterfield	3 00
Emery Burrell	3 00
M. A. Newcomb	3 00
Edwin E. Pert	3 00
True Harris	3 00
Fred Burgess	3 00
Frank Russell	3 00
A. D. Flagg	3 00
Wesley Paul	3 00
Earle Dolphin	3 00
John R. Hutchinson	3 00
Paul Floyd	3 00
Arthur Rackliff	3 00
Clarence La Grange	3 00
Guy Stickney	3 00
Glendon Sylvester	3 00
Charles Benson	3 00

\$60 00

ABATÉMENTS

G. L. Wade, veteran	\$14 20
Lewis Fitch, error	7 10
Colby Gordon, error	7 10
Harry Fulton, error	3 00
Leland Caswell, correction	3 55
Ernest Perkins	3 00
Earl Colby, paid elsewhere	3 00
Clarence Wells, out of State	3 00

\$43 95

TAX LIENS

Resident

	Tax	Costs
Frank B. Robie	\$21 30	\$1 50
Harry York	85 20	1 50
	<hr/>	<hr/>
	\$106 50	53 00

Respectfully submitted,

ELEANOR L. GILES.

Treasurer's Report

Town of New Sharon in account with E. A. Dakin, Treasurer

RECEIPTS

Cash on hand, February 21, 1946	\$ 210 36
Taxes collected by Mrs. E. L. Giles	\$24,071 99
Tax abatements, Mrs. E. L. Giles	43 95
Tax discounts, Mrs. E. L. Giles	206 72
Poll tax	3 00
Excise tax collected by E. A. Dakin	798 85
Tax liens and deeds	1,010 16
Sale of town property	278 50
Railroad and telephone tax	32 86
Bank stock tax	9 90
Temporary loans	7,000 00
Cemetery trust funds	400 00
Interest on cemetery trust funds	28 68
School funds	6,476 43
Highway funds	5,081 95
Withholding tax	1,041 30
Teachers Retirement Fund	361 10
Overpaid	2 11

\$46,847 50

Total Receipts

\$47,057 86

PAYMENTS

Town warrants	\$46,107 13
Cash in the Bank, February 14, 1947	945 33
Cash on hand, February 14, 1947	5 40

\$47,057 86

Respectfully submitted,

E. A. DAKIN, *Treasurer.*

AUDITOR'S REPORT

Town of New Sharon
1946|47

TO THE INHABITANTS OF THE TOWN OF NEW SHARON:

Following instructions from your Selectmen, I have made an examination of the accounts of your Town Officials for the Municipal Year ended February 15, 1947.

This examination was made in accordance with generally accepted auditing standards applicable to the circumstances, and includes all procedures that I considered necessary.

In my opinion, based upon such examination, the accompanying Exhibits and Schedules fairly present the financial condition of your Municipality as of February 15, 1947, and results of its operations for the Municipal Year then ended.

Respectfully submitted,

JOHN L. THOMAS,

Public Accountant.

Waterville, Maine
February 21, 1947

COMMENTS

TREASURER

All receipts as issued by the Treasurer were checked in detail to the Treasurer's Cash Account. All money received was promptly deposited as summarized in Schedule 3.

The Treasurer's cash balance was reconciled with statement of the Peoples National Bank of Farmington as of February 15, 1947, as shown in Schedule 1. The undeposited cash of \$5.50 was verified.

An examination of outstanding checks discloses that the check issued in 1944 for 75 cents is still outstanding. From information obtained, it would appear that the payee of this check is deceased,

and apparently check has been lost. It might be well to eliminate this check during the coming year by crediting the check back to Summer Roads Account. By reference to Schedule 2, it will be seen that with the exception mentioned above all outstanding checks are of recent date.

Properly approved Warrants have been drawn to cover all disbursements made by the Treasurer, and are shown in detail against Appropriations in Exhibit C.

Trust Funds in the custody of the Treasurer were individually checked with the Savings Account Books, and detail will be found in Schedule 10.

Temporary Loans amounting to \$7,000.00 were made during the year. These loans were all paid before the close of the year, and as far as could be ascertained there are no loans now outstanding. Paid notes were on file for verification.

Payments received during the year on Tax Liens and Tax Deeds were found to have been applied against the proper items. It would appear that one deed has never been recorded.

In my comments for the year ending February 20, 1946, I recommended that someone go to work on these Liens and Deeds to collect in as many as possible, and I would again strongly urge that this be done, as the Selectmen inform me that in their opinion collection can be made from various taxpayers upon whose property the town has acquired a lien.

Accounts Receivable in Schedule 9 certainly demand attention in my comments, I have shown the detail of Accounts Receivable appearing in Balance Sheet of February 20, 1946, and have added thereto the new amounts for the year ending February 15, 1947. In going over these old Accounts Receivable it seemed to be the opinion of your Selectmen that many of them could be collected. Apparently failure to send invoices is responsible for some of these accounts not having been taken care of by the towns against which these items appear.

Last year I recommended that these accounts be given prompt and proper attention. I am again urging that this be done.

A number of years ago the town borrowed from the Ministerial and School Fund the sum of \$6,225.00 which is shown as a liability on the Balance Sheet. Interest at the rate of 4% has been paid on this amount to the Trustees.

Sale of Tax Acquired Property and Town Owned Property apparently has been properly handled. Gain on these transactions has been credited to Net Debt.

Individual payroll records for Withholding Tax purposes appear to be sufficient, and all taxes withheld have been paid according to law. Proper reports have been filed with the Government, and W-2s were issued to all employees.

In checking with the Superintendent of Schools, I found a difference of \$600.00 between the amount of Appropriations as listed in the town records \$3,100.00 and the amount given the Superintendent \$3,700.00 by Town Clerk. A further check disclosed that the Assessors used \$3,100.00 as the school appropriation in determining the tax rate. I have therefore used \$3,100.00 in arriving at balance of School Department Account, as for auditing purposes the Town Clerk's figures must be accepted as they appear in the sworn proceedings of town meeting.

TAX COLLECTOR

The 1946 Tax Commitment was found to be in agreement with the Valuation Book and with the Warrant to the Collector. For some years the arrangement with the Tax Collectors has been that they must settle with the town in full for all personal and poll taxes, or for any property tax for which a lien is not taken. Therefore, all taxes are accounted for by cash to the Treasurer, Discounts and Abatements treated as cash, and Tax Liens.

Supplemental taxes were not properly committed but apparently have been properly accounted for by the Collector. Abatements were not signed, but oral confirmation to your Auditor has been given by your Selectmen.

Excise Tax Collections were verified from copies of receipts. This amount has been applied to reduction of Town Debt.

ASSESSORS

While the Valuation book was found to be in agreement with the Tax Commitment and Warrant to the Collector, I would recommend that a more complete description be written in by the Assessors.

TOWN CLERK

Records of the Town Clerk were checked for verification of Appropriations.

Oaths for Town Officials appear to have been properly administered.

Dog Licenses and Hunting and Fishing Licenses were checked and are summarized in Schedule 11.

GENERAL

A test check was made of invoices and payrolls to an extent deemed necessary, and this check indicated that all charges were correct and have been properly recorded.

Exhibit A indicates that at the end of the Municipal Year, February 15, 1947, there was a Net Deficit of \$2,257.63 compared with a Net Deficit of \$2,535.70 as of February 20, 1946.

Analysis of changes in Net Debt will be found in Exhibit D.

My only external verification made as at the close of this fiscal year was with the bank to reconcile the Cash Balance. Reconciliation of Cemetery Trust Funds was made from Savings Bank Books.

COMPARATIVE BALANCE SHEETS

EXHIBIT A

ASSETS

	February 15, 1947	February 20, 1946
<i>General Cash</i>		
Available for Town Purposes	\$ 950 83	\$ 210 36
<i>Uncollected Taxes</i>		
Tax Liens	\$ 791 46	\$1,006 70
Tax Deeds	1,206 96	1,282 65
	<hr/>	<hr/>
	1,998 42	2,289 35
Less Res. for Collection	970 74	1,029 21
	<hr/>	<hr/>
	1,027 68	1,260 14
<i>Real Estate</i>		
Tax Acquired Property	1,045 00	1,465 00
Town Owned Property	750 00	800 00
	<hr/>	<hr/>
	1,795 00	2,265 00
<i>Accounts Receivable</i>		
State of Maine	2,386 62	1,822 06
Others	522 18	503 83
	<hr/>	<hr/>
	2,908 80	2,325 89
Less Reserve for Loss	917 88	917 88
	<hr/>	<hr/>
	1,990 92	1,408 01
<i>Trust Funds</i>		
Savings Accounts	2,100 00	1,700 00
Due from General Fund	6,225 00	6,225 00
	<hr/>	<hr/>
	8,325 00	7,925 00
TOTAL ASSETS & TRUST FDS.	<hr/> 14,089 43	<hr/> 13,068 51
NET DEFICIT	2,257 63	2,535 70
	<hr/>	<hr/>
	<u>\$16,347 06</u>	<u>\$15,604 21</u>

COMPARATIVE BALANCE SHEETS

EXHIBIT A

LIABILITIES

	February 15, 1947	February 20, 1946
<i>Notes Payable</i>		
Ministerial & School Fund	\$ 6,225 00	\$ 6,225 00
<i>Accounts Payable</i>		
U. S. Gov. — Withhold- ing Tax	\$ 137 90	\$108 70
State of Maine — Teach- ers' Ret.	232 00	161 35
E. E. Giles, Tax Coll.		5 70
	<hr/> 369 90	<hr/> 275 75
TRUST FUNDS		
Reserve	8,325 00	7,925 00
	<hr/>	<hr/>
TOTAL LIABILITIES & TRUST FUNDS RESERVE	14,919 90	14,425 75
<i>Unexpended Balances Forwarded</i>		
School Department	1,382 63	645 46
State Aid Roads		533 00
3d Class Maintenance	44 53	
	<hr/> 1,427 16	<hr/> 1,178 46
TOTAL LIABILITIES, TRUST FUNDS RESERVE AND UN- EXPENDED BALANCES	<hr/> 16,347 06	<hr/> 15,604 21

TREASURER'S REPORT

EXHIBIT B

TAXES

Current Year	\$ 24,322 66
Tax Liens	321 74
Tax Deeds	17 22
1946 47 Excise Taxes	798 85
	<hr/>
	\$25,460 47

DEPARTMENTAL RECEIPTS

From State —

Education	\$5,624 84
Highways	5,081 95
Railroad & Telegraph Tax	32 86
Bank Stock Tax	9 90
	<hr/>
	10,749 55

Other Sources —

Education	851 59
Incidentals	102 79
Sale of Tax Acquired Property	550 00
Sale of Town Owned Property	100 00
Highways	207 32
	<hr/>
	1,811 70

12,561 25

MUNICIPAL INDEBTEDNESS

Temporary Loans	7,000 00
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INTEREST

Trust Funds	28 68
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GOVERNMENT FUNDS

Withholding Tax	1,041 30
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UNCLASSIFIED

Teachers Retirement Fund	361 10
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TRUST FUNDS

Cemeteries	\$ 400 00
	<hr/>
TOTAL RECEIPTS — ALL SOURCES	46,852 80
CASH BALANCE FEBRUARY 20, 1946	210 36
	<hr/>
TOTAL AVAILABLE	47,063 16
WARRANTS DRAWN	46,112 33
	<hr/>
CASH BALANCE FEBRUARY 15, 1947	\$ 950 83
	<hr/> <hr/>

SUMMARY OF APPROPRIATION ACCOUNTS

EXHIBIT C

Account	Balances Forwarded 1945 46	Cash Credits Available	Warrants Drawn	Debit Transfers	Over- drawn 1946 47	Unexp'd Balances Forwarded 1946 47	Balances Forwarded 1947 48
GENERAL GOVERNMENT							
Incidentals	\$1,500 00	574 23 \$2,074 23	\$3,091 62		\$1,017 39		
PROTECTION							
Fire Department	400 00	400 00	375 36		\$	24 64	
Street Lights	348 00	348 00	348 00				
HEALTH & SANITATION							
Health Officer & Nurse	75 00	75 00	75 00				
HIGHWAY & BRIDGES							
Summer Roads	3,000 00	207 32 3,207 32	3,002 45			204 87	
Winter Roads	1,750 00	\$1,890 00 3,640 00	4,875 61		1,235 61		
State Aid Roads	533 00	2,182 95 3,248 95	3,312 66		63 71		
Cutting Bushes	300 00	300 00	249 01			50 99	
State Highway Maint.	1,859 60	1,859 60	506 40			1,353 20	
3d Class Highway Maint.	551 00	551 00	506 47				\$ 44 53
Special Resolve		1,009 00 1,009 00	1,111 30		102 30		
Snow Fence	300 00	300 00	270 00			30 00	

Account	Balances Forwarded 1945 46	Appropri- ations	Credit Transfers	Cash Credits	Available	Warrants Drawn	Debit Transfers	Over- drawn 1946 47	Unexp'd Balances Forwarded 1946 47	Balances 1947 48
CHARITIES										
Poor — Town		600 00			600 00	691 86		91 86		
Poor — State						564 56				564 56
Poor — Other Towns						18 35				18 35
Mothers' Aid						165 00		165 00		
EDUCATION										
Common Schools	318 92	4,700 00		4,138 84	9,157 76	8,788 66				369 10
High School	217 95	3,100 00		1,394 07	4,712 02	3,984 28				727 74
Textbooks	29 55	400 00		400 00	829 55	727 49				102 06
Supplies	31 45	400 00		542 24	973 69	869 03				104 66
School Repairs	47 59	500 00		1 28	548 87	469 80				79 07
TAXES										
State Tax		2,493 60			2,493 60	2,493 60				
County Tax		752 74			752 74	752 74				
UNCLASSIFIED										
Teachers' Retirement	161 35			361 10	522 45	290 45				232 00
Temporary Loans				7,000 00	7,000 00	7,000 00				
Interest		500 00			500 00	449 83			50 17	

Account	Balances Forwarded 1945/46	Appropriations	Credit Transfers	Cash Credits	Available	Warrants Drawn	Debit Transfers	Over-drawn Balances 1946/47	Unexp'd Balances Forwarded 1946/47	Balances Forwarded 1947/48
Veterans' Service Center	108 70	105 00		1,041 30	105 00	105 00				137 90
Withholding Tax	\$1,448 51	\$24,167 94		\$20,742 33	\$46,358 78	\$46,106 63		\$2,675 87	\$1,713 87	\$1,214 15
1946 Taxes				24,322 66						
1946/47 Excise Taxes				798 85						
Tax Liens				321 74						
Tax Deeds				17 22						
Sale Tax Acquired Property				550 00						
Sale Town Owned Property				100 00						
1945 Accounts Payable									5 70	
TOTAL TREASURER'S CASH				\$46,852 80						
TOTAL WARRANTS DRAWN								\$46,112 33		

ANALYSIS OF CHANGES IN NET DEBT

EXHIBIT D

Net Debt — February 20, 1946		\$2,535 70
Transactions affecting current year		
<i>Credits —</i>		
Sale of Tax Acquired Property	\$130 00	
Sale of Town Owned Property	50 00	
1946 47 Excise Taxes	798 85	
Overlay	201 22	
Supplementals	60 00	
		<hr/>
		1,240 07
		<hr/>
		1,295 63
 <i>Charges — Departmental Balances</i>		
Overdrawn	2,675 87	
Unexpended	1,713 87	
		<hr/>
		962 00
		<hr/>
Net Debt — February 15, 1947		\$2,257 63

SCHEDULE 1

RECONCILIATION OF TREASURER'S CASH

Balance per Bank Statement — February 15, 1947	\$2,640 25
<i>Less</i>	
Outstanding Checks	1,684 92
	<hr/>
	\$945 33
<i>Add</i>	
Undeposited Cash February 15, 1947	5 50
	<hr/>
Cash Book Balance February 15, 1947	<u><u>\$950 83</u></u>

OUTSTANDING CHECKS

	Date	Payee	Check No.	Amount	Charged to
7	14 44	Tom Galbert	2439	\$ 75	Summer Roads
12	13 46	L. R. Chapman	4265	10 00	Incidentals
1	10 47	L. W. Greenleaf	4308	9 94	Fire Departments
1	10 47	C. A. Dunton	4317	249 00	Interest
2	7 47	Evelyn Merrill	4353	81 40	School Dept.
2	7 47	Will A. Stanger	4355	50 20	School Dept.
2	7 47	George Stinson	4357	38 00	School Dept.
2	7 47	American Education Press Inc.	4359	7 00	School Dept.
2	7 47	Ginn & Co.	4360	1 33	School Dept.
2	7 47	Owen Stinson	4366	14 80	School Dept.
2	7 47	Arthur Sawyer	4368	35 95	Winter Roads & Fire
2	7 47	Town of Farmington	4370	3 00	Winter Roads
2	7 47	H. O. Pearson	4374	11 18	Fire Department
2	7 47	Guy Day	4376	34 72	Fire Department
2	7 47	E. L. Giles	4379	279 30	Incidentals
2	14 47	E. A. Dakin	4383	199 78	Incidentals
2	14 47	Dr. A. E. Floyd	4384	19 25	Incidentals & Poor
2	14 47	Marks Printing Co.	4385	4 50	Incidentals
2	14 47	C. A. Dunton	4386	74 80	Incidentals
2	14 47	F. P. Caswell	4387	200 00	Incidentals
2	14 47	H. B. Gray	4388	175 00	Incidentals
2	14 47	O. L. Fitch	4389	175 00	Incidentals
2	14 47	Dewey Runnells	4390	20 02	Poor Department

Total Checks Outstanding

\$1,694 92

SCHEDULE 4

OVERDRAWN AND UNEXPENDED BALANCES

<i>Account</i>	<i>Unexpended</i>	<i>Overdrawn</i>
Incidentals		\$1,017 39
Winter Roads		1,235 61
State Aid Roads		63 71
Special Resolve		102 30
Poor — Town		91 86
Mothers' Aid		165 00
Fire Department	\$ 24 64	
Summer Roads	204 87	
Cutting Bushes	50 99	
State Highway Maintenance	1,353 20	
Snow Fence	30 00	
Interest	50 17	
	<hr/>	
	\$1,713 87	
Total Overdrawn		<hr/> 2,675 87
Total Unexpended		1,713 87
		<hr/>
Transferred to Surplus		\$ 962 00

Report of Public Health Nurse

NEW SHARON — 1946

The past year has been a very encouraging one to your public health nurse. The organization of the New Sharon Health Council under the leadership of its president, Mrs. Evelyn Perkins, has been a most hopeful indication of an increase in community health consciousness. The Council promises to give momentum to all phases of the public health work in New Sharon. At the first meeting in August plans for organization were made and Mrs. Lucille Porter was appointed chairman of the Child Health Conference Committee.

This committee became active immediately and three very active and successful conferences were held during the summer. Transportation was provided under the direction of Mrs. Celia Ames where it was necessary to get children into the conference. Thirty-two infants and pre-schools received physical examinations at this time, 28 received inoculations against diphtheria and 20 for whooping cough, 25 were vaccinated against smallpox.

In order to distribute more evenly the work of the public health nurse throughout the whole community it has been necessary to plan the school program with more care. Five conferences with the teachers during the school year are planned at which time health problems are referred and good health practices for the school children are discussed. Eleven home visits have been made where indicated to advise, encourage and help plan for necessary corrections and healthful living.

The work with the expectant mothers, new mothers, infants and preschool children continues to be a challenging part of the work of your public health nurse. Twenty-one visits have been made to these groups.

Crippled Childrens' Clinics and pediatric diagnostic clinics are services available to any children needing such care when they are referred by the family physician. Occasion has not been found to use them during this past year.

Your nurse has been active in communicable disease control through the immunization clinics and tuberculosis testing programs in your school. These were carried on during the spring by your school physician. At this time 44 vaccinations were given and 47 children received immunizations against diphtheria. Alertness of all persons concerning early signs of disease and proper isolation techniques in their control are extremely important.

The effectiveness of a community health program is shown in a large measure by the number of corrected defects. Your nurse has been encouraged by the fact that there has appeared to be an increase in vision, dental and tonsil corrections during the past year.

It is hoped that another year will see New Sharon assume its rightful place as a truly health conscious community. Through its Health Council it has taken a big step in that direction.

I wish I could thank individually each person who has helped to make this year one of growth.

Respectfully submitted,

HAZEL J. HOYT, R. N.,

Public Health Nurse.

Report of Superintendent of Schools

To the Superintending School Committee:

I present, herewith, the report for the year 1946-47, my fourth annual report as Superintendent of Schools for the Town of New Sharon.

MEMBERS OF THE SCHOOL COMMITTEE

Mr. Lawrence E. Day, Chairman	Term expires 1947
Dr. A. L. Fitch	Term expires 1948
Mrs. Edith Bailey	Term expires 1949

TEACHERS

High School

Name	Position
Mr. Earle W. Dolphin	Principal
Miss Evelyn Merrill	Assistant

Elementary School

Mrs. Leona Campbell	Grades 7 and 8
Mrs. June Dolphin	Grades 5 and 6
Mrs. Louise Hoxie	Grades 3 and 4
Mrs. Hazel Thompson	Grades P, 1 and 2

ATTENDANCE OFFICER

Herman O. Pearson

CUSTODIAN VILLAGE SCHOOL BUILDING

George Stinson

SCHOOL STATISTICS

Registration Ending June 30, 1946

	Elementary	Secondary	Total
Boys	73	13	86
Girls	63	29	92
Total	136	42	178

Average Daily Attendance	111.22	35.88	
Weeks in school year	36	36	
Number of pupils completing last year elementary school	11		
Number of pupils graduating from high school		8	
School Census April 1, 1946			148

The enrollment in our schools at the beginning of the school year of 1946-47 and any changes to date are as follows:

Grade	P	1	2	3	4	5	6	7	8	9	10	11	12	Tot.
Boys	6	10	8	10	7	8	12	7	5	6	4	2	5	90
Girls	13	6	3	7	6	10	7	9	9	7	7	10	4	98
Entered	0	0	0	0	1	1	1	1	0	0	1	0	1	6
Left	2	1	0	2	0	2	1	0	0	2	2	1	1	14
Total Enrollment February 1														180
Enrollment of tuition students										3	2	3	4	12
Left school										0	0	0	0	0
Total February														12

BUS DRIVERS

MR. HERMAN PEARSON

MR. WILL STANGER

MR. ARTHUR BULLEN

SCHOOL CALENDAR FOR 1947

Monday, December 30, 1946 — Schools open.
 Friday, February 14 — Schools close. Ten days' vacation.
 Monday, February 24 — Schools open.
 Friday, March 7 — Temperance Day.
 Friday, April 11 — Schools close. Ten days' vacation.
 Monday, April 21 — Schools open.
 Friday, May 30 — Memorial Day. Holiday.
 Friday, June 13 — Schools close. Summer vacation.
 Monday, September 1 — Labor Day. Holiday.
 Tuesday, September 2 — Schools open.
 Sunday, October 12 — Columbus Day. Holiday.
 Thursday and Friday, Oct. 30 and 31 — Teachers' Convention.
 Thursday and Friday, Nov. 27 and 28 — Thanksgiving.
 Friday, December 19 — Schools close. Two weeks' vacation.

Monday, January 5, 1948 — Schools open.

Friday, February 13 — Schools close. Ten days' vacation.

Monday, February 23 — Schools open.

NEW TEACHERS

We were fortunate to secure the services of Mr. Earle W. Dolphin of Limington, Maine, to fill the vacancy in the principalship of New Sharon High School. Mr. Dolphin is a graduate of Lynn English High School, Salem State Teachers' College and Boston University. He has had seventeen years of teaching experience.

Miss Evelyn Merrill of Oldtown, Maine, a graduate of the University of Maine was secured to fill the position of assistant in the High School. She took the place of Mr. Thorton Moore.

Mrs. Hazel Thompson who taught in grades four and five asked to be changed to the three lower grades.

Mrs. June Dolphin, a graduate of Salem Teachers' College was hired to fill the vacancy in the fourth and fifth grades left by Mrs. Thompson.

GRADUATION EXERCISES

New Sharon High School

1946

Organ Selection	Mr. Drew B. Gilman
Processional	Mrs. Arland Fitz
Invocation	Rev. Harding W. Gaylord
Salutatory	Marilyn Gray
Salutatory	John Tolman
Glee Club	
Class History	Jane Tolman
First Honor	Ruby Smith
Class Prophecy	Helen Redlevske
Organ Selection	Mr. Drew Gilman
Class Gifts	Marie Dumeny
Class Will	Ethelyn Heald
Glee Club	
Valedictory	Josephine Bacon
Presentation of Awards	Prin. John Dolan
Presentation of Class Gifts	
Presentation of Diplomas	Supt. James deWever
Benediction	Rev. Harding W. Gaylord
Recessional	

FINANCIAL STATEMENT OF NEW SHARON SCHOOLS

COMMON SCHOOL ACCOUNT

Resources

Appropriation	\$4,700 00
State School Fund	3,099 84
Equalization Fund	1,000 00
Balance and Auditor's Adj. 1946	318 92
<hr/>	
Total	\$9,157 76

Expenditures

Teachers	\$4,604 30
Conveyance	2,830 33
Janitors	534 37
Fuel	819 66
<hr/>	
Total	\$8,788 66

Balance — 1947	\$369 10
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HIGH SCHOOL ACCOUNT

Resources

Appropriation	\$3,700 00
Assessment	\$3,100 00
Tuition	794 07
State School Fund	600 00
Balance — 1946	217 95
<hr/>	
Total	\$4,712 02

Expenditures

Teachers	\$3,582 00
Janitor	402 28
<hr/>	
Total	\$3,984 28

Balance from 1946 appropriation should be	\$1,327 74
Balance from 1946 assessment is	727 74
<hr/>	

Appropriation necessary to replace deficit in assessment	\$600 00
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Report of High School Principal

High School
New Sharon, Maine
February 15, 1947

To: Supt. James deWever
From: Earle W. Dolphin

The New Sharon High School opened its 1946-47 school year with an enrollment of 46. Its present membership is 41, attendance has been good, except for measles, but its tardiness record is poor. I would suggest that more of the high school use the school buses.

When school opened, Mrs. Patricia Flagg served as assistant teacher. Then Miss Evelyn Merrill of Oldtown, a graduate of the University of Maine came to us. She is teaching English, French, and Civics. The principal is teaching beginning and advanced Algebra, Physics, Biology, Problems of Democracy and Business Training. The last named has been succeeded in the second semester by Bookkeeping. A rotating schedule has been introduced. Daily activity periods provide for assemblies, movies, athletics, class and special group meetings.

Among the activities carried on this year are included a magazine campaign, social dances, senior play, March of Dimes campaign, and of course basketball. In the latter we have had a fairly successful season, winning seven out of twelve games played to date. We defeated Strong High School in a playoff game, which won for us the right to participate in the Franklin County Tournament.

Mention should also be made of the school orchestra, which, though small, is doing very creditable work. An invitation is hereby extended to anyone in the town who plays an orchestral instrument to join the group.

Instructional movies on many varied subjects are enjoyed by both the High and Elementary schools every Friday afternoon. Invitation is also extended for anyone to attend these movies.

Several activities have been planned for the spring season. We hope to put out a yearbook, participate in a Junior Red Cross drive, have a prize speaking contest, and perhaps a minstrel show.

In conclusion, may I express my deepest gratitude to Mr. deWever for all his help and encouragement since I took over the head of the school. Furthermore, Mrs. Dolphin joins me in expressing our appreciation to all the people of New Sharon who have made our first five months here very happy ones. We both hope the school will go forward in its task of serving the best interests of the youth of our community.

Respectfully submitted,

EARLE W. DOLPHIN.

ANNUAL REPORTS
OF THE
MUNICIPAL OFFICERS
AND
Superintendent of Schools
OF THE
Town of New Sharon
FOR THE
YEAR ENDING FEBRUARY 10, 1948

ANNUAL REPORTS
OF THE
MUNICIPAL OFFICERS
AND
Superintendent of Schools
OF THE
Town of New Sharon
FOR THE
YEAR ENDING FEBRUARY 10, 1948

Town Officers, 1947

Moderator
C. M. BAILEY

Town Clerk
GRACE DUNTON

Selectmen, Overseers of the Poor, and Assessors
H. B. GRAY A. L. FITCH F. P. CASWELL

Road Commissioner
FRANK BROWN

Tax Collector
ELEANOR L. GILES

Treasurer and Excise Tax Collector
E. A. DAKIN

Superintendent of Schools
JAMES deWEVER

School Board
A. L. FITCH Term expires 1948
EDITH BAILEY Term expires 1949
LAWRENCE E. DAY Term expires 1950

Fire Warden and Inspector
HERMAN PEARSON

Sexton
JOHN C. FURBER

Surveyors of Wood and Lumber
CLINTON WHITTIER GEORGE STINSON E. M. LANE
LEWIS FITCH P. G. LANE

Fence Viewers

A. L. PERKINS

C. M. BAILEY

A. B. SAWYER

Attendance Officer

HERMAN O. PEARSON

Health Officer

DR. A. E. FLOYD

Fire Department

LESTER BRANN, Chief

GUY DAY, Assistant Chief

LAWRENCE DAY C. M. BAILEY CARROLL GORDON

CHESTER MASON ALWYN NICHOLS HERMAN PEARSON

LAWRENCE GREENLEAF ARTHUR SAWYER

FRANK BROWN RALPH DUNTON

Board of Health

F. P. CASWELL CHAS. H. BAILEY HERMAN PEARSON

Constables

HERMAN PEARSON

ELEANOR L. GILES

Town Warrant

*To H. O. Pearson, Constable of the Town of New Sharon, in the
County of Franklin,* GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of New Sharon, qualified to vote in Town affairs, to meet in Lancaster Hall in the said Town, on Monday, March 1, A. D. 1948, at ten o'clock in the forenoon, then and there to act on the following articles, to wit:

Article 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose a Clerk for the ensuing year.

Art. 3. To act on the reports of Town Officers.

Art. 4. To choose all other necessary Town Officers for the ensuing year.

Art. 5. To see what sum of money the town will vote to raise and appropriate to purchase snow fence.

Art. 6. To see what sum of money the town will vote to raise and appropriate for the support of common schools for the ensuing year.

Art. 7. To see what sum of money the town will vote to raise and appropriate for the purchase of text books for the ensuing year.

Art. 8. To see what sum of money the town will vote to raise and appropriate for the purchase of school supplies for the ensuing year.

Art. 9. To see what sum of money the town will vote to raise and appropriate for the support of the High School for the ensuing year.

Art. 10. To see what action the town will take, in co-operation with the firemen, to improve the town fire equipment and what sum of money the town will vote to raise and appropriate for equipment and other expenses.

Art. 11. To see what sum of money the town will vote to raise and appropriate for the support of the poor for the ensuing year.

Art. 12. To see what sum of money the town will vote to raise and appropriate for interest charges for the ensuing year.

Art. 13. To see what sum of money the town will vote to raise and appropriate for the repair of summer roads and bridges for the ensuing year.

Art. 14. To see what sum of money the town will vote to raise and appropriate to pay for cutting bushes for the ensuing year.

Art. 15. To see what sum of money the town will vote to raise and appropriate to pay for snow and ice removal for the ensuing year.

Art. 16. To see what sum of money the town will vote to raise and appropriate to pay for incidental expenses, including town officers' bills for the ensuing year.

Art. 17. To see if the town will vote to raise and appropriate the sum of \$100 to be used to gravel the road leading from the Third Class road toward the Elmer Makepeace place.

Art. 18. To see what sum of money the town will vote to raise and appropriate for street lights for the ensuing year.

Art. 19. To see what sum of money the town will vote to raise and appropriate for school house repair for the ensuing year.

Art. 20. To see what sum of money the town will vote to raise and appropriate to pay for the services of a Health Officer for the ensuing year.

Art. 21. To see what sum of money the town will vote to raise and appropriate to pay for the services of the Health Nurse for the ensuing year.

Art. 22. To see if the town will authorize the treasurer to make temporary loans, said loans to be approved by the Selectmen and not to exceed the total tax levy of the preceding municipal year in which said loans are made, said loans to be paid out of money raised by taxes during the current year in which said loans are made, in accordance with provisions of Section 83, Chapter 5, of the Revised Statutes of Maine.

Art. 23. To see if the town will vote to authorize the Selectmen on behalf of the town to sell and dispose of any real estate acquired by the town for non-payment of taxes, thereon, on such terms as they deem advisable, and to execute quit claim deeds for such property, also to assign tax mortgage liens.

Art. 24. To see if the town will vote to raise and appropriate the sum of \$100 to co-operate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statute, Chapter 32, Secs. 53 to 58.

Art. 25. To see what sum of money the town will raise and appropriate for the maintenance of State Highways for the ensuing year as provided in Sec. 80, Chap. 149, Public Laws 1935.

Art. 26. To see what sum of money the town will vote to raise and appropriate for advertising our natural resources and attractions under the provisions of Chap. 5, Sec. 82, of the Revised Statutes, said money to be expended through the State of Maine Publicity Bureau.

Art. 27. To see what sum of money the town will vote to raise and appropriate for State Aid Road construction in addition to the amounts regularly raised for the care of ways, highways and bridges, under the provision of Sec. 19, Chap. 28, Revised Statutes of 1930, or under the provisions of Sec. 3, Chap. 229, Public Laws of 1937.

Art. 28. To see if the town will vote to authorize the Selectmen to hire sufficient funds to pay the Town's share of the costs of rebuilding the Whittier Bridge, so called.

Art. 29. To see if the town will vote to give a discount of 2% on all taxes paid before July 1st and 1% on all taxes paid before September 1st.

Art. 30. To see if the town will vote to authorize the Selectmen to instruct the Treasurer to deduct $33\frac{1}{3}\%$ from each employee on each payroll that has an unpaid tax.

Art. 31. To see how the taxes shall be collected and when made payable.

Art. 32. To see if the town will vote to select a Town Committee.

Art. 33. Transact any other business that may legally come before said meeting.

The Selectmen hereby give notice that they will be in session in the above named hall at nine o'clock in the forenoon on the day of said meeting, for the purpose of correcting the list of voters.

HEREOF FAIL NOT and have you there and then this warrant with your doings thereon.

Given under our hands in the Town of New Sharon, this eleventh day of February, in the year of our Lord, one thousand nine hundred and forty-eight.

H. B. GRAY,
A. L. FITCH,
F. P. CASWELL,

Selectmen of the Town of New Sharon.

Report of Selectmen

To the Citizens of the town of New Sharon:

Your Selectmen submit the following report of the financial condition of the town, showing the receipts and expenditures for the year ending February 10, 1948.

VALUATION AND ASSESSMENTS

Valuation of Resident Real Estate	\$205,620 00
Valuation of Non-Resident Real Estate	74,796 00
Valuation of Resident Personal Estate	59,536 00
Valuation of Non-Resident Personal Estate	2,850 00

Total Valuation	\$342,802 00
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Assessed for	\$27,039 40
206 Polls at \$3.00 each	618 00
Supplemental Tax	60 55

\$27,107 95

DESCRIPTION OF TAXED PERSONAL PROPERTY

	Number	Valuation
Horses	84	\$ 6,445 00
Colts	1	25 00
Oxen and Bulls	35	2,375 00
Cows	692	33,485 00
Heifers	152	5,370 00
Goats	3	30 00
Swine	13	260 00
Poultry	996	996 00

EXEMPT

Yearlings	276	6,620 00
Sheep	70	700 00
Swine	31	825 00
Poultry	1235	1,235 00

AMOUNT RAISED AT ANNUAL TOWN MEETING

MARCH, 1947

Snow Fence	\$ 300 00
Common Schools	4,800 00
Text Books	400 00
School Supplies	400 00
High School	4,600 00
Support of the Poor	700 00
Summer Roads and Bridges	3,000 00
Cutting Bushes	250 00
Interest	500 00
Snow and Ice Removal	1,750 00
Incidental Expenses	1,500 00
Weeks Mills Cemetery	300 00
Forest Service	200 00
Phil Harris Road	100 00
Makepeace Road	200 00
Street Lights	348 00
Fire Department	600 00
School House Repairs	500 00
Health Officer and Nurse	125 00
Third Class Highways	551 00
State Highways	1,859 60
State Aid Road Construction	553 00
	<hr/>
	\$23,516 60
State Tax	2,524 88
County Tax	904 80
Overlay	93 12
Supplemental Tax	68 55
	<hr/>
Total Commitment	\$27,107 95
Rate of Taxation .077	

The foregoing assessment of \$27,107.95 was committed to Eleanor L. Giles, Collector of Taxes, at \$.01 on the dollar for collection.

INCIDENTAL ACCOUNT

Appropriation	\$1,500 00
State Bounty on Bear	10 00
Bank Stock Tax	11 62
Sale of hay on Harry Bailey Farm	25 00
State R. R. and Tel. Tax	19 19
Refund from Veterans' Service Center	41 99
Misc.	15 13
Lien Costs	1 50

\$1,624 43

Expended

Tarbox & Whittier, supplies	\$ 27 35
Books and Supplies	31 05
Labor on Hydrant	25 66
G. A. Davis, wood	21 00
Knowlton & McLeary Co., Town Reports	115 20
Recording Vital Statistics, etc.	20 25
H. B. Gray, expense	9 60
Town Clerk, expense	14 28
Tax Collector, expense	21 90
Tax Collector, overpayment on tax	17 86
E. L. Giles, copying Collector's book	5 00
C. A. Dunton, trustee of Min. and Sch. fund	11 50
School Board, 1946 salary	22 50
Librarian 1946	104 00
Librarian 1947	104 00
C. M. Bailey, moderator, special meeting	2 00
Superintendent of Schools, salary	502 30
Town of Farmington, Poll tax refund	3 00
Maine Municipal Association, dues	30 00
Bert L. Voter, flags	18 75
New Sharon Grange, hall rental	13 00
Franklin Lodge, office rental two years	180 00
Bank charges	12 01
Insurance, liability and fire	321 50
1946 Audit	65 00
Signal light	8 00
Dr. Floyd, reporting births and deaths	1 00

Currier Holman, legal expense	\$ 96 16
School Board, 1947 salary	22 50
H. B. Gray, salary	180 00
A. L. Fitch, salary	175 00
F. P. Caswell, salary	175 00
E. A. Dakin, Treasurer, salary	100 00
E. A. Dakin, collecting excise tax	48 90
E. A. Dakin, bookkeeping	50 00
F. P. Caswell, bookkeeping	25 00
Grace Dunton, clerk, salary	20 00
E. L. Giles, commission	271 08
E. L. Giles, posting warrant	4 50
E. L. Giles, enforcing liens	12 00
	<hr/>
	\$2,886 85

OVERLAY ACCOUNT

From State 1943 and 1944 account	\$ 359 30
State Poor	518 43
Third Class Highway reconstruction	952 58
From State Harpswell Account, Wilson	329 59
Sale of Works lot	300 00
Excise Tax	1,768 12
Overlay	93 12
	<hr/>
	\$3,881 14

FIRE DEPARTMENT

Appropriation	\$600 00
From Chesterville	211 48
	<hr/>
	\$811 48

Expended

Maine Consolidated Power Co.	\$ 12 00
Fire Protection Co.	25 00
E. A. Dakin, supplies	99 68
L. E. Day, supplies	110 60
Arthur Gordon, supplies	158 18
Maine Consolidated Power Co., supplies	2 50

Roy Carson, supplies	\$ 7 50	
Farmers' Union, supplies	37 30	
Blanchard Ass., supplies	53 00	
Arland Fitz, patrolling	11 75	
Harold Bean, watching fires	8 25	
A. H. Russell, supplies	45 00	
Farmington Oil Co., supplies	18 79	
Paid Firemen, wages	560 10	
		<hr/>
		\$1,149 65
Overexpended		338 17
Due from Starks	\$68 75	

STREET LIGHTS

Appropriated	\$348 00
Expended	348 00

SUPPORT OF POOR

Appropriated	\$700 00
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Expended

Harry Bailey	\$313 59	
Tramps	44	
True Harris	34 59	
George Pratt	357 17	
Frank Parlin	119 05	
William Lochlin	190 50	
Arthur Whitehouse	43 33	
		<hr/>
		\$1,058 67
Overexpended		358 67

STATE POOR

Frank Scott	\$ 4 00	
Emery Burrill	89 05	
		<hr/>
		\$93 05
Due from State 1947	\$89 05	
Due from State 1946	17 00	

POOR OTHER TOWNS

Hewitt Twins	\$36 00	
Virginia Darrington	1 74	
	<hr/>	\$37 74

CUTTING BUSHES

Appropriation	\$250 00	
Expended	126 15	
	<hr/>	\$123 85
Unexpended		

THIRD CLASS MAINTENANCE

Appropriation	\$551 00	
Expended	551 90	
	<hr/>	\$ 90
Overexpended		

WEEKS MILLS CEMETERY ROAD

Appropriation	\$300 00	
Expended	300 20	
	<hr/>	\$ 20
Overexpended		

PHIL HARRIS ROAD

Appropriation	\$100 00	
Expended	99 50	
	<hr/>	\$ 50
Unexpended		

ELMER MAKEPEACE ROAD

Appropriated	\$200 00	
From Elmer Makepeace	200 00	
	<hr/>	
Total	\$400 00	
Expended	399 77	
	<hr/>	\$ 23
Unexpended		

SNOW FENCE

Appropriation	\$300 00
Expended	150 00
Unexpended	<u>\$150 00</u>

SUMMER ROADS AND BRIDGES

Appropriation	\$3,000 00
Expended	3,062 81
Overexpended	<u>\$62 81</u>

STATE HIGHWAY MAINTENANCE

Appropriation	\$1,859 60
Expended 1946 summer maintenance	\$1,396 70
Expended 1946-1947 winter maintenance	506 00
Expended 1947 summer maintenance	1,011 49
	<u>\$2,914 19</u>
Overexpended	\$1,054 59
Due on 1947 summer maintenance	\$391 21

STATE AID ROAD

Appropriation	\$ 533 00
Received from the State	1,011 49
Due from State	62 65
Total	<u>\$1,607 14</u>
Expended	\$1,667 44
Due from Berger Culvert Co.	61 30
	<u>\$1,607 14</u>

HEALTH OFFICER AND NURSE

Appropriated	\$125 00
Expended, Dr. Floyd	50 00
Due Health Nurse	<u>\$75 00</u>

MAINTENANCE OF UNIMPROVED ROADS

Received from the State	\$2,371 01
Expended	2,831 50
	<hr/>
Overexpended for gravel	\$460 49

WINTER ROADS

Appropriation	\$1,750 00
Received from State	1,803 83
	<hr/>
	\$3,553 83
Expended	5,006 59
	<hr/>
Overexpended	\$1,452 76

INTEREST

Appropriated	\$500 .00
Interest on Cemetery Trust Funds	37 92
	<hr/>
Total	\$537 92
Expended	521 06
	<hr/>
Unexpended	\$16 86

MOTHER'S AID

Expended	\$190 50
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TEMPORARY LOANS

Peoples National Bank	\$9,000 00
Paid	9,000 00

ASSETS

Randall Farm	\$ 100 00
Alton Folsom Farm	300 00
Property occupied by Ray Tibbetts	300 00
Asa Chapman Farm	50 00
Tax liens	969 65
Tax deeds	1,091 70
H. L. Bailey Farm	500 00
Cecil Harris back lot	200 00

M. A. Hall lot	\$ 50 00
Robinson lot	25 00
Cemetery Trust Funds	2,100 00
Cash on hand	165 53
Due from State	151 70
	<hr/>
	\$6,003 58

LIABILITIES

Ministerial and School Fund	\$6,225 00
Withholding Tax	150 80
Teachers' Retirement Fund	153 70
	<hr/>
	\$6,529 50

RECOMMENDATIONS

Support of Poor	\$1,000 00
Interest	500 00
Winter Roads	1,750 00
Summer Roads	2,500 00
Incidentals	1,500 00
Fire Department	1,000 00
Cutting Bushes	250 00
State Highway Maintenance	1,900 00
Health Officer	50 00
Health Nurse	75 00
Street Lights	348 00
Snow Fence	150 00

SCHOOL RECOMMENDATIONS

Common Schools	\$5,900 00
High School	3,000 00
Library and Text Books	600 00
Supplies and Laboratory Materials	600 00
Repairs	500 00

Road Commissioner's Report

TOWN ROADS

Frank Brown, labor	\$499 49
Lester Brann, labor	247 37
Lester Brann, trucks	477 12
Avril Brown, labor	78 74
Arthur Perkins, labor	36 74
William Thompson, labor	206 99
Linwood Currier, labor	100 24
John Currier, labor	18 00
C. M. & C. E. Carpenter, gravel	1 80
Ellsworth Barry, gravel	1 40
Tharland Harris, labor	12 00
Ansel Harris, labor	15 00
Gerald Babb, labor	12 00
Emery Fletcher, labor	12 00
Kenneth Fletcher, labor	8 25
E. Simpson, welding	51 13
Donald Ames, welding	5 50
Lawrence Day, gravel	14 10
Donald Ames, gravel	409 20
Leroy Porter, labor	68 62
Leroy Porter, truck	124 13
Glendon Sylvester, labor	45 75
Glendon Sylvester, truck	75 00
Victor Brown, labor	4 13
Victor Brown, tractor	6 87
Curtis Brown, labor	4 13
Curtis Brown, tractor	15 00
Chester Brooks, labor	10 50
Donald Ames, labor	48 00
Lewis Fitch, labor	16 80
E. M. Lane, plank	95 08
Lawrence Day, spikes, etc.	25 74
R. M. Lightbody, grader blade	11 96

R. M. Lightbody, culvert collar	\$ 1 25
Harry Newman, grader bearing	5 08
James McHugh, labor	6 00
Mahlon Newall, labor	8 25
Mahlon Newall, team	8 25
Raymond Rackliff, labor	10 50
Raymond Rackliff, team	4 50
Clint Whittier, labor	2 25
Clint Whittier, team	2 25
True Whittier, bridge stringers	30 00
Lewis Fitch, tractor	156 00
John Rackliff, labor	3 75
Town of Farmington, tar	8 25
Raymond Tibbetts, stringers	10 00
School Yard, bill of '46, gravel and labor	47 70
	<hr/>
	\$3,062 81

PHIL HARRIS ROAD

Frank Brown, labor	\$ 7 20
William Thompson, labor	6 00
Linwood Currier, labor	6 00
Leroy Porter, labor	6 00
Leroy Porter, truck	10 00
Glendon Sylvester, labor	6 00
Glendon Sylvester, truck	10 00
Donald Ames, gravel	48 30
	<hr/>
	\$99 50

ELMER MAKEPEACE ROAD

Frank Brown, labor	\$ 18 90
Lester Brann, labor	15 75
Clarence Allen, labor	10 12
Lester Brann, truck	94 50
Clarence Allen, truck	16 88
Harry Bailey, labor	10 87
Leroy Porter, labor	15 75
Leroy Porter, truck	26 25
Chester Brooks, labor	15 75

Linwood Currier, labor	\$ 15 75
William Thompson, labor	15 75
Donald Ames, gravel	143 50

\$399 77

CUTTING BUSHES

Arthur Perkins, labor	\$27 75
William Thompson, labor	27 75
Ariel Brown, labor	27 75
Frank Brown, labor	18 90
Warren Ames, labor	6 00
Walter McHugh, labor	6 00
Lewis Gordon, labor	6 00
Lewis Gordon, tractor	6 00

\$126 15

WEEKS MILLS CEMETERY

Frank Brown, labor	\$14 40
William Thompson, labor	12 00
Linwood Currier, labor	18 00
Leroy Porter, labor	12 00
Leroy Porter, truck	20 00
Lester Brann, labor	18 00
Lester Brann, truck	98 00
Chester Brooks, labor	12 00
Glendon Sylvester, labor	6 00
Glendon Sylvester, truck	10 00
Donald Ames, gravel	79 80

\$300 20

STATE AID ROAD

Frank Brown, foreman	\$ 96 90
Lester Brann, labor	48 75
Lester Brann, truck	174 00
Donald Ames, shovel	305 00
Walter McHugh, labor	57 75
James McHugh, labor	51 75

Warren Ames, labor	\$112 50
Linwood Currier, labor	63 75
John Currier, labor	63 75
Leroy Porter, labor	43 87
Leroy Porter, truck	73 13
Chester Brooks, labor	37 50
Glendon Sylvester, labor	21 75
Glendon Sylvester, truck	52 20
James Day, labor	15 75
James Day, truck	26 25
William Thompson, labor	27 75
Herman Pearson, labor	6 00
Herman Pearson, truck	10 00
Frank Tyler, earth barrow	25 00
R. M. Lightbody, culvert	61 30
Donald Ames, gravel	164 50
Lawrence Day, dynamite	2 64
Town of Farmington, moving shovel	64 00

\$1,605 79

THIRD CLASS MAINTENANCE

Frank Brown, labor	\$144 45
Lester Brann, labor	69 37
Lester Brann, truck	156 75
Avil Brown, labor	36 37
Arthur Perkins, labor	28 12
William Thompson, labor	60 37
Linwood Currier, labor	4 12
Warren Ames, labor	12 00
John Currier, labor	32 25
C. M. & C. E. Carpenter, gravel	5 40
Lawrence Day, gravel	2 70

\$551 90

M. U. R. SWAN ROAD

Frank Brown, foreman	\$83 60
Lester Brann, labor	66 00
Lester Brann, trucks	278 00

Chester Brooks, labor	\$ 48 00
Leroy Porter, labor	42 00
Leroy Porter, truck	70 00
James Day, labor	39 37
James Day, truck	65 63
Glendon Sylvester, labor	36 00
Glendon Sylvester, truck	60 00
William Thompson, labor	60 00
Walter McHugh, labor	24 00
Warren Ames, labor	48 00
Linwood Currier, labor	24 00
Donald Ames, loaded gravel	387 80

Total	\$1,332 40
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M. U. R. CHAPMAN ROAD

Frank Brown, foreman	\$ 86 45
Lester Brann, labor	66 75
Lester Brann, trucks	274 12
Victor Brown, labor	49 12
Errold Williamson, labor	43 13
Benjamin Yeaton, trucks	256 49
Richard Yeaton, labor	42 38
James Day, labor	25 13
James Day, truck	41 87
William Thompson, labor	52 87
Linwood Currier, labor	54 37
Ralph Dyer, labor	43 12
Donald Ames, loaded gravel	475 30

\$1,511 10

Tax Collector's Report

Commitment	\$27,039 40
Supplemental Tax	68 55
	<hr/>
	\$27,107 95

Cash to Treasurer	\$26,353 44
Discounts	173 00
Abatements	26 09
Liens	573 28
	<hr/>
	\$27,125 81

SUPPLEMENTAL TAX

Ralph Dunton	\$ 3 00
James Moores	3 00
Lynwood Butterfield	3 00
True Harris	3 00
Edwin Pert	3 00
Edwin Burbank	3 00
Ralph Durrell	3 00
Wesley Paul	3 00
Howard Dean	3 00
George Furber	3 00
Joe Moceus	3 00
Ernest Scott	3 00
George Davis	11 55
Arthur Sawyer	3 00
Murdock Buchanan	3 00
Charles McPherson	3 00
Erwyn Harris	3 00
Emile Blanchette	3 00
Charles Dumming	3 00
Archie House	3 00
	<hr/>
	\$68 55

ABATEMENTS

Ernest Parkman, paid elsewhere	\$3 00
Leland Buzzell, error	2 31
John Richards, adjustment	5 78
Clarence Allen, Veteran	3 00
Fred Burgess, paid elsewhere	3 00
Ermon McKecknie, error	3 00
N. A. Newcomb, out of State	3 00
A. W. Collins, inability	3 00

\$26 09

TAX LIENS

Resident	Tax	Costs
Bernard Bates	\$ 51 98	\$1 50
Harry Newcomb	28 88	1 50
M. A. Newcomb	23 10	1 50
F. B. Robie	23 10	1 50
Fritz Redlevski	3 85	1 50
Raymond Rackliff	124 74	1 50
Elmira Smith	96 25	1 50
Stanley Zalorski	161 70	1 50

\$513 60

\$12 00

Non-Resident	Tax	Costs
Lucy Austin	\$11 55	\$1 50
Newham Enman	42 35	1 50
Mrs. Merle Hardy	5 78	1 50

\$59 68

\$4 50

Respectfully submitted,

ELEANOR L. GILES.

Treasurer's Report

Town of New Sharon in account with E. A. Dakin, Treasurer.

RECEIPTS

Cash on hand, Feb. 14, 1947		\$ 950 83
Taxes collected by Mrs. E. L. Giles	\$26,353 44	
Tax abatements	173 00	
Tax discounts	26 09	
Tax lien cost	1 50	
1947 tax	15 13	
Bank stock tax	11 62	
Railroad and telephone tax	19 19	
Excise tax collected by E. A. Dakin	1,767 32	
Withholding tax	1,132 80	
Sale of town property	300 00	
Sale of hay	25 00	
Interest on Cemetery Trust Funds	37 92	
Temporary Loans	9,000 00	
School Funds	6,081 64	
Teachers' Retirement Fund	449 80	
School repairs	170 95	
Tuition	2,136 19	
Highway Funds	6,498 21	
Elmer Makepeace for Makepeace road	200 00	
Fire Department	211 48	
Health and Welfare	852 02	
Bounty on bear	10 00	
Franklin County Veterans' Service Center	41 99	
		<hr/>
		55,515 29

Total receipts	\$56,466 12
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PAYMENTS

Town Warrants	\$56,303 59
Cash on hand	162 53

\$56,466 12

Respectfully submitted,

E. A. DAKIN, Treasurer.

Report of Superintendent of Schools

To the Superintending School Committee:

I present, herewith, the report for the year 1947-48, my fifth annual report as Superintendent of Schools for the Town of New Sharon.

MEMBERS OF THE SCHOOL COMMITTEE

Dr. A. L. Fitch, chairman	Term expires 1948
Mrs. Edith Bailey	Term expires 1949
Mr. Lawrence E. Day	Term expires 1950

TEACHERS

High School

Name	Position
Mr. Earle W. Dolphin	Principal
Miss Ethel Rhind	Assistant
Mrs. Gladys deWever	Assistant and Grade 8

Elementary School

Mrs. Leona Campbell	Grades 6 and 7
Miss Dorothy Kinney	Grades 4 and 5
Mrs. Louise Hoxie	Grades 2 and 3
Mrs. Hazel Thompson	Grades P and 1

ATTENDANCE OFFICER

Herman O. Pearson

CUSTODIAN VILLAGE SCHOOL BUILDING

George Stinson

SCHOOL STATISTICS

Registration Ending June 30, 1947

	Elementary	Secondary	Total
Boys	82	18	100
Girls	80	29	109
Total	162	47	209

	Elementary	Secondary	Total
Average daily attendance	131.08	38.23	
Weeks in School Year	36	36	
Number of pupils completing last year elementary school	14		
Number of pupils graduating from high school		8	
School Census April 1, 1947			172

The enrollment in our schools at the beginning of the school year of 1947-48 and any changes to date are as follows:

Grade	P	1	2	3	4	5	6	7	8	9	10	11	12	To.
Boys	9	5	9	10	9	8	11	11	6	8	6	2	2	96
Girls	7	11	7	5	5	5	7	7	8	12	6	8	10	98
Entered	0	2	1	2	1	1	1	0	0	1	0	1	0	10
Left	2	0	1	0	0	0	0	3	0	2	0	1	0	9
Total Enrollment														195
Enrollment of tuition students										7	5	4	4	20
Left school										2	1	0	0	3
Total February										5	4	4	4	17

BUS DRIVERS

Mr. Herman Pearson

Mr. Will Stanger

Mr. Arthur Bullen

SCHOOL CALENDAR FOR 1948

Monday, January 5, 1948. Schools open.

Friday, February 20, 1948. Schools close. Ten days' vacation.

Monday, March 1. Schools open.

Friday, March 5. Temperance Day.

Friday, April 16, Schools close. Ten days' vacation.

Monday, April 26. Schools open.

Monday, May 31, Memorial Day. Holiday.

Friday, June 4. Schools close. Summer vacation.

Monday, September 6. Labor Day. Holiday.

Tuesday, September 7. Schools open.

Tuesday, October 12. Columbus Day. Holiday.

Thursday and Friday, October 28, 29. Teachers' Convention.

Thursday, November 11, Armistice Day. Holiday.

Thursday and Friday, November 25, 26. Thanksgiving.

Friday, December 17. Schools close. Two weeks' vacation.

Monday, January 3, 1949. Schools open.

Friday, February 18. Schools close. Ten days' vacation.

Monday, February 28. Schools open.

NEW HEALTH LAWS

In compliance with the law enacted at the last session of the State Legislature pertaining to the examination of water used by schools for drinking and culinary purposes, samples were taken from the wells from which the New Sharon Village School gets its water and submitted to the State Department of Health and Welfare for chemical and bacteriological analysis.

As required by law, the superintendent, all teachers, janitors, school lunch cooks and school bus drivers had a chest X-ray performed and interpreted for the purpose of learning if there were or were not significant evidence of tuberculosis among any persons having direct contact with the children. No such evidence was found.

TEACHERS

Because of the increased enrollment in the sub-primary, first and second grades, the superintending school committee thought it wise to re-arrange the groups in the first four rooms as follows: sub-primary and first grade; second and third grades; fourth and fifth grades; sixth and seventh grades; and then employ another teacher for grade eight who could also assist in the high school.

The eighth grade was given a homeroom on the second floor and became a unit in a five-year high school.

Miss Dorothy Kinney, a graduate of New Sharon High School in 1945, and who has since done two years of work at the Farmington State Teachers' College was hired to teach grades four and five.

Miss Ethel Rhind of Belfast, Maine, who has done undergraduate work at the University of Maine; and who has taught several years in the high schools of Maine, last year at Stockton Springs, was hired to teach languages and history in the high school.

Mrs. Gladys deWever of New Sharon, who has studied at Boston University, University of Maine, and graduated with a B.S. Degree from Farmington State Teachers' College; and who for thirteen years was a critic teacher in the Wilbert G. Mallett Campus School of that college, was hired to teach grade eight, English I and Junior and Senior History in New Sharon High School.

GRADUATION EXERCISES
NEW SHARON HIGH SCHOOL
 1947

Organ Selection "Finlandia"	Mr. Dolphin
Processional	Mrs. Arland Fitz
Invocation	Rev. Richard Arnold
Flag Salute	Richard Davis
Star Spangled Banner	
Salutatory	Lynette Palmer
Class History	Cleaser Harris
Class Prophecy	Richard Davis
	George Taylor
Orchestra	
Honor Essay	Wilmer Redlevske
Class Will	Elizabeth Wood
Class Gifts	Carroll Kinney
School Chorus	
Valedictory	Helen Gray
Presentation of Awards	Mr. Dolphin
Presentation of Class Gift	Wilmer Redlevske
Presentation of Diplomas	Supt. James deWever
Farewell Song	
Benediction	Rev. Richard Arnold
Recessional	

FINANCIAL STATEMENT FOR NEW SHARON SCHOOLS

COMMON SCHOOL ACCOUNT

Resources	
Appropriation	\$4,800 00
State School Fund	5,246 64
Equalization Fund	500 00
Interest from School Fund	39 00
Balance — 1947	369 10
<hr/>	
Total	\$10,954 74
Expenditures	
Teachers	\$5,662 50
Conveyance	3,343 80

Janitors	\$872 51	
Fuel	365 77	
	<hr/>	
Total		\$10,244 58
		<hr/>
Balance — 1948		\$710 16

HIGH SCHOOL ACCOUNT

Resources

Appropriation	\$4,600 00	
Tuition	1,259 60	
Balance — 1947	727 14	
	<hr/>	
Total		\$6,586 74

Expenditures

Teachers	\$4,268 50	
Janitors	623 75	
Fuel	421 73	
	<hr/>	
Total		\$5,313 98
		<hr/>
Balance — 1948		\$1,272 76

LIBRARY AND TEXTBOOKS

Resources

Appropriation	\$400 00	
From H. S. Tuition	305 56	
Balance — 1947	102 06	
	<hr/>	
Total		\$807 62

Expenditures

Library and Textbooks for High and Common School	\$805 42	
	<hr/>	
Total		\$805 42
		<hr/>
Balance — 1948		\$2 20

SUPPLIES AND LABORATORY MATERIALS**Resources**

Appropriation	\$400 00
Equalization Fund	296 00
From H. S. Tuition	571 03
Balance — 1947	104 66
	<hr/>
Total	\$1,371 69

Expenditures

Supplies and Laboratory Materials for Common and High School	\$1,346 17
	<hr/>
Total	\$1,346 17
	<hr/>
Balance — 1948	\$25 52

REPAIRS**Resources**

Appropriation	\$500 00
School Lunch Refund	104 30
School Supper	66 65
Balance — 1947	79 07
	<hr/>
Total	\$750 02

Expenditures

Labor, Materials	\$747 14
	<hr/>
Total	\$747 14
	<hr/>
Balance — 1948	\$2 88

In conclusion, I wish to acknowledge my indebtedness to the school committee, town officers, teachers and citizens for their helpfulness and support.

Respectfully submitted,

JAMES deWEVER,

Superintendent of Schools.

Report of High School Principal

High School
New Sharon, Maine
February 10, 1948

To: **James deWever**
Supt. of Schools

The last three months of the 1946-47 school year saw several notable achievements by the students at New Sharon High School. A yearbook THE SHARONIA, was published which attracted a great deal of favorable comment from many people. The annual prize speaking competition was held, and one student, Maryann Pluta, participated in the district Spear Contest at Lewiston. Baseball was enjoyed, and a new backstop was erected in the school yard. A very successful visiting day was held, with eighth grade students from surrounding towns as guests. Following graduation, the Senior Class took a four-day motor trip to Quebec, returning by way of the White Mountains.

School reopened in the fall on the day after Labor Day with several changes in administration and personnel. It was decided to form a five-year high school by moving the eighth grade upstairs. Mrs. Gladys deWever was selected to teach this group, and also to teach American History and Freshman English. New Sharon is indeed fortunate in such a choice as Mrs. deWever brings to us a wealth of experience and a real devotion to teaching. Another new member of the faculty is Miss Ethel Rhind of Belfast, who is ably offering instruction in Latin, French, English, and World History. The principal is teaching General Science, Chemistry, Algebra, Geometry, and Book-keeping.

With the moving of the eighth grade upstairs, it was found necessary to move the lunch facilities down stairs. A kitchen was fitted up off the gymnasium, and here Mrs. Fletcher and Mrs. Buchanan provide hot lunches at a very nominal cost to about 140 pupils daily. Tables were constructed hinged to the gym walls, so that they could be put up out of the way when the gym was in use. To finance the building

of these tables, the teachers held a very successful supper in the fall, and are planning to hold another in the spring to complete payment of this project.

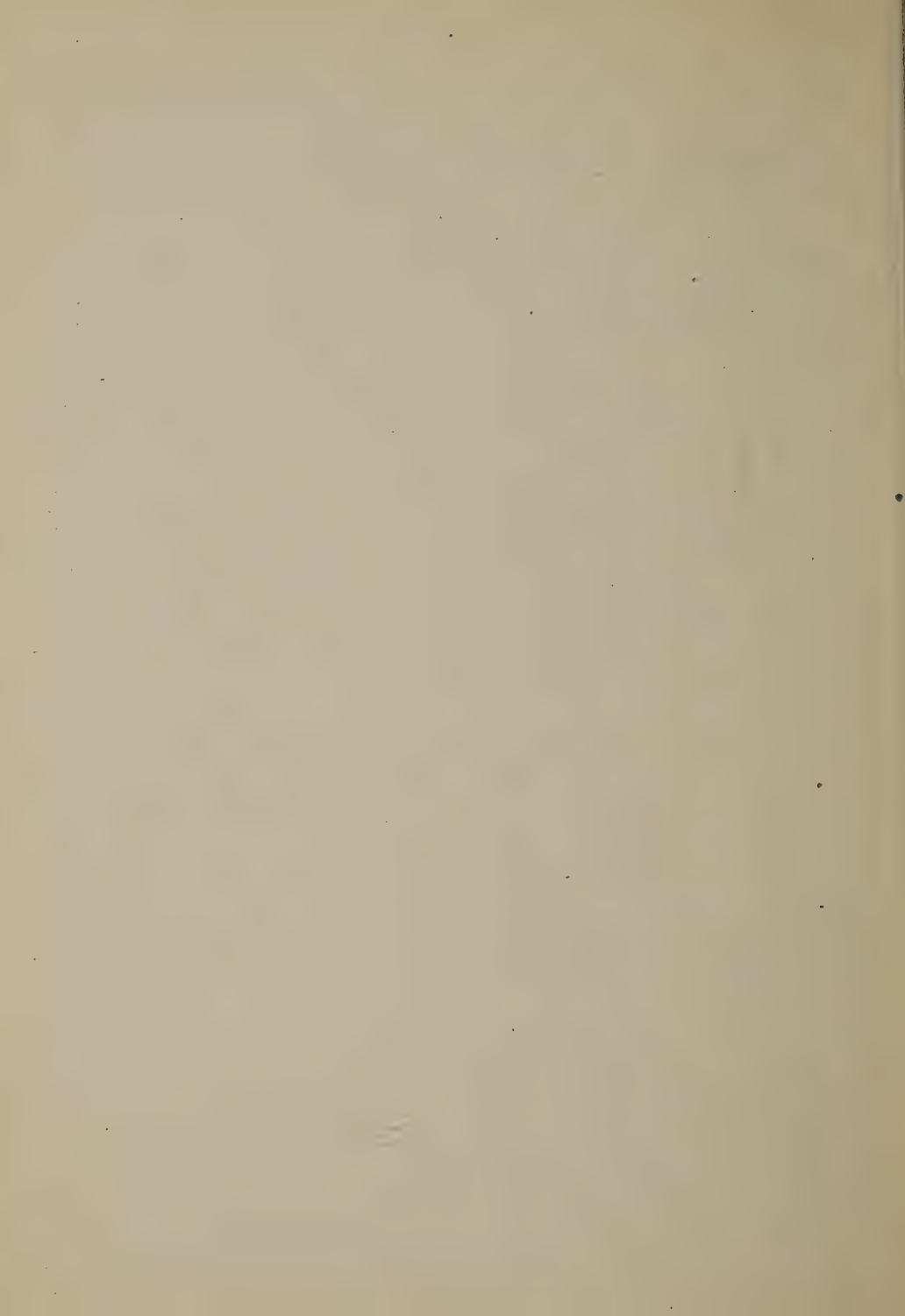
Four school dances have been held to date, and on December 5 the Senior Class presented the play PEOPLE ARE FUNNY. On December 19 a Christmas Assembly was held, with appropriate exercises from all the grades in the school, and an impressive Christmas motion picture CHILD OF BETHLEHEM was shown.

Basketball has claimed our attention since Christmas, and while we have won very few games, the spirit has been good. We are especially indebted to James Fitch, who has coached the boys' team this year.

The year is going rapidly and soon the remaining activities, prize speaking, publication of THE SHARONIA, baseball, and graduation will be upon us. We at the High School wish to thank the citizens of New Sharon for their support of the school. We are giving our best that your children may be lead into the paths of citizenship and abundant living that comes from true education.

Respectfully submitted,

EARLE W. DOLPHIN, Prin.



Report of Public Health Nurse

NEW SHARON — DECEMBER 1947

Once again the time has come to review the public health nursing service for the town of New Sharon. Many are familiar with one phase or another of the service but few have an opportunity to see the entire over-all picture of a "generalized" service.

• We should mention first the Health Council which acts as our coordinating body for all our community health efforts. Conferences have been held with various members of the Council to plan and assist in specific programs. The subjects of these conferences have been as follows: Child Health Conferences, Public Education programs, and plans for the operation of the Council itself. Health Council meetings have been held during the year at which time work has been planned for the coming months. Last April several members attended a District Health Council meeting in Rangeley. Our Council has held two public meetings during the year.

Your Child Health Conference committee planned and assisted with three conferences during the summer months. At that time 26 infants and preschool children were given complete physical examinations; these represented children from 16 families. Fifteen children received smallpox vaccinations and 16 children were immunized against diphtheria and 12 against whooping cough.

Conferences have been held with your teachers and indicated home visits have been made. Through our parent-nurse-teacher cooperation much is being accomplished in the understanding of the child's health needs. The audiometer test was given to 120 pupils with only 3 hearing defects found.

Conferences have been held with your physicians regularly at which time the health of the individuals have been under discussion. Following these discussions, home visits have been made to expectant mothers, new mothers, infants, preschool, school and crippled children. Seven new babies have been visited at intervals throughout the year in an effort to lend guidance and encouragement in good health practices.

As we plan for the year to come we must keep in mind the importance of a well-rounded health program. It is our responsibility to help prevent the handicaps of ill health and to assist in providing opportunities for the development of a good healthful environment for all.

As always it is a pleasure to work with the people of New Sharon and to feel so much "at home" in your town.

Respectfully submitted,

HAZEL J. HOYT, R.N.,

Public Health Nurse.

ANNUAL REPORTS

OF THE

MUNICIPAL OFFICERS

AND

Superintendent of Schools

OF THE

Town of New Sharon

FOR THE

YEAR ENDING FEBRUARY 4, 1949

ANNUAL REPORTS

OF THE

MUNICIPAL OFFICERS

AND

Superintendent of Schools

OF THE

Town of New Sharon

FOR THE

YEAR ENDING FEBRUARY 4, 1949

Farmington, Maine
The Knowlton & McLeary Co., Printers
1949

Town Officers, 1948

Moderator

C. M. BAILEY

Town Clerk

GRACE DUNTON

Selectmen, Overseers of the Poor, and Assessors

H. B. GRAY

A. L. FITCH

F. P. CASWELL

Road Commissioner

FRANK BROWN

Tax Collector

ELEANOR L. GILES

Treasurer and Excise Tax Collector

E. A. DAKIN

Superintendent of Schools

JAMES deWEVER

School Board

EDITH BAILEY

ALWYN NICHOLS

A. L. FITCH

Term expires 1949

Term expires 1950

Term expires 1951

Fire Warden and Inspector

HERMAN PEARSON

Sexton

JOHN C. FURBER

Surveyors of Wood and Lumber

CLINTON WHITTIER

GEORGE STINSON

E. M. LANE

LEWIS FITCH

P. G. LANE

RONALD INGERSOLL

Fence Viewers

A. L. PERKINS

C. M. BAILEY

A. B. SAWYER

Attendance Officer

HERMAN O. PEARSON

Health Officer

DR. A. E. FLOYD

Fire Department

LESTER BRANN, Chief

GUY DAY, Assistant Chief

LAWRENCE DAY

C. M. BAILEY

CARROLL GORDON

CHESTER MASON

ALWYN NICHOLS

HERMAN PEARSON

LAWRENCE GREENLEAF

MERLE THOMPSON

FRANK BROWN

RALPH DUNTON

Board of Health

CHAS. BAILEY

HERMAN PEARSON

DR. A. E. FLOYD

Constables

HERMAN PEARSON

ELEANOR L. GILES

Town Warrant

To H. O. Pearson, Constable of the Town of New Sharon, County of Franklin,
GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of New Sharon, qualified to vote in Town affairs, to meet in Lancaster Hall, in said Town, on Monday, March 7, A. D. 1949, at ten o'clock in the forenoon, then and there to act on the following articles, to wit:

Article 1. To choose a Moderator to preside at said meeting.

Article 2. To choose a Clerk for the ensuing year.

Article 3. To act on the reports of Town Officers.

Article 4. To choose all other necessary Town Officers for the ensuing year.

Article 5. To see what sum of money the Town will vote to raise and appropriate to purchase Snow Fence. Recommended \$150.

Article 6. To see what sum of money the Town will vote to raise and appropriate for the support of Common Schools for the ensuing year. Recommended \$6,700.

Article 7. To see what sum of money the Town will vote to raise and appropriate for the purchase of Textbooks for the ensuing year. Recommended \$600.

Article 8. To see what sum of money the Town will vote to raise and appropriate for the purchase of School Supplies for the ensuing year. Recommended \$600.

Article 9. To see what sum of money the Town will vote to raise and appropriate for the support of the High School for the ensuing year.
Recommended \$3,800.

Article 10. To see what sum of money the Town will vote to pay on Town Debt.
Recommended \$1,439.

Article 11. To see what sum of money the Town will vote to raise and appropriate for the support of the Fire Department.
Recommended \$400 — \$1,000.

Article 12. To see what sum of money the Town will vote to raise and appropriate for the Support of Poor for the ensuing year.
Recommended \$900.

Article 13. To see what sum of money the Town will vote to raise and appropriate for Interest charges for the ensuing year.
Recommended \$500.

Article 14. To see what sum of money the Town will vote to raise and appropriate for the repair of Summer Roads and Bridges for the ensuing year.
Recommended \$2,000 — \$2,500.

Article 15. To see what sum of money the Town will vote to raise and appropriate for the removal of Snow and Ice for the ensuing year.
Recommended \$1,750.

Article 16. To see what sum of money the Town will vote to raise and appropriate for the payment of Incidental Expenses for the ensuing year.
Recommended \$1,500.

Article 17. To see if the town will vote to raise and appropriate the sum of \$200 to be used for gravel on the road from Elmer Makepeace home to that of Albert Howes.
Recommended \$200.

Article 18. To see if the Town will vote to install three lights on the road from the corn shop past the new construction.

Article 19. To see what sum of money the Town will vote to raise and appropriate for Street Lights for the ensuing year.
Recommended \$396.

Article 20. To see what sum of money the Town will vote to raise and appropriate for Schoolhouse Repair for the ensuing year.

Recommended \$500.

Article 21. To see what sum of money the Town will vote to raise and appropriate for the services of a Health Officer for the ensuing year.

Recommended \$50.

Article 22. To see what sum of money the Town will vote to raise and appropriate to pay for the services of a Health Nurse for the ensuing year.

Recommended \$75.

Article 23. To see if the Town will vote to discontinue New Sharon's half of the road from the Joseph Merrill corner, so-called, to the Farmington line near the old Al. Whitehouse farm.

Article 24. To see what sum of money the Town will vote to raise and appropriate for the Town's share for Aid to Dependent Children.

Recommended \$600.

Article 25. To see if the Town will vote "yes" on the following: All real estate to be disposed of by the Town shall be advertised in a locally circulated newspaper at least (14) fourteen days prior to the sale and that such advertisement shall describe the property to be sold and call for sealed bids on same. Such bids to be publicly opened on the specified date and property to be sold to the highest bidder. The right being reserved by the Selectmen to reject any or all bids.

Article 26. To see if the Town will authorize the Treasurer to make temporary loans, said loans to be approved by the Selectmen and to exceed the total tax levy of the preceding municipal year in which said loans are made, said loans to be paid out of money raised by taxes during the current year in which said loans are made, in accordance with provisions of Section 83, Chapter 5, of the Revised Statutes of Maine.

Article 27. To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for nonpayment of taxes thereon, on such terms as they deem advisable, and to execute quit claim deeds for such property, also to assign tax mortgage liens.

Article 28. To see what sum of money the Town will vote to raise and appropriate for the maintenance of State Highways for the ensuing year, as provided in Section 80, Chapter 149, Public Laws of 1935.
Recommended \$1,500.

Article 29. To see what sum of money the Town will vote to raise and appropriate for advertising our Natural Resources and Attractions, under provisions of Chapter 5, Section 82, of the Revised Statutes, said money to be expended through the State of Maine Publicity Bureau.

Article 30. To see what sum of money the Town will vote to raise and appropriate for State Aid Road Construction in addition to the amounts regularly raised for the care of ways, highways and bridges, under the provisions of Section 19, Chapter 28, Revised Statutes of 1930, or under provisions of Section 3, Chapter 299, Public Laws of 1937.
Recommended \$800.

Article 31. To see if the Town will vote to give a discount of 2% on all taxes paid before July 1st and 1% on all taxes paid before September 1st.

Article 32. To see if the Town will vote to authorize the Selectmen to instruct the Treasurer to deduct 33 1/3% from each employee on each payroll that has an unpaid tax.

Article 33. To see how the taxes shall be collected and when made payable.

Article 34. To see if the Town will vote to continue the Town Committee.

Article 35. To see if the Town will vote to instruct the Selectmen to procure rights of way to the river for the use of the fire department.

Article 36. To transact any other business that may legally come before said meeting.

The Selectmen hereby give notice that they will be in session in above named hall, at nine o'clock in the forenoon, on the day of said meeting, for the purpose of correcting the list of voters.

HEREOF FAIL NOT and have you there and then this warrant with your doings thereon.

Given under our hands in the Town of New Sharon, this fourth day of February, in the year of our Lord, one thousand nine hundred and forty-nine.

H. B. GRAY,
A. L. FITCH,
F. P. CASWELL,

Selectmen of the Town of New Sharon.

Report of Selectmen

To the Citizens of the Town of New Sharon:

Your Selectmen submit the following report of the financial condition of the town, showing the receipts and expenditures for the year ending February 4, 1949.

VALUATION AND ASSESSMENTS

Valuation of Resident Real Estate	\$213,110 00
Valuation of Non-Resident Real Estate	73,246 00
Valuation of Resident Personal Estate	58,579 00
Valuation of Non-Resident Real Estate	2,350 00

Total Valuation	\$347,285 00
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Assessed for	\$26,740 94
205 at \$3.00 each	615 00
Supplemental Tax	113 23

	\$27,469 17
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DESCRIPTION OF TAXED LIVESTOCK

Horses	75	\$ 3,880 00
Oxen and Bulls and Beef Cattle	59	3,410 00
Cows	588	29,585 00
Heifers	152	5,325 00
Goats	5	50 00
Poultry	1,319	1,319 00

EXEMPT

Yearlings	239	\$5,655 00
Sheep	73	730 00
Swine	27	785 00
Poultry	1,169	1,169 00

AMOUNTS RAISED AT ANNUAL TOWN MEETING
MARCH, 1948

Snow Fence	\$ 300 00
Common Schools	5,900 00
Text Books	600 00
School Supplies	600 00
High School	3,000 00
Support of Poor	1,000 00
Summer Roads and Bridges	3,000 00
Cutting Bushes	250 00
Interest	500 00
Snow and Ice Removal	1,750 00
Incidental Expenses	1,500 00
Forest Service	100 00
Makepeace Road	100 00
Street Lights	348 00
Fire Department	1,500 00
School House Repairs	500 00
Health Officer and Nurse	125 00
State Highways	1,900 00
State Aid Road Construction	533 00
	<hr/>
	\$23,506 00
State Tax	2,524 88
County Tax	904 80
Overlay	420 26
Supplemental Tax	113 23
	<hr/>
	\$27,469 17
Error due to Scale Book	43
	<hr/>
Total Commitment	\$27,469 60

Rate of taxation .077

The foregoing assessment of \$27,469.60 was committed to Eleanor L. Giles, Collector of Taxes, at \$.01 on the dollar for collection.

INCIDENTAL ACCOUNT

Receipts

Appropriation	\$1,500 00
F. A. Russell, Cemetery Fund	100 00
W. B. Taylor Fund	100 00

Returned check	\$ 75
State Bank Stock	11 93
Hay sold on Bailey Farm	30 00
Dog licenses refunded	41 97
Railroad and Telegraph Tax	22 61
Lien costs	2 50

\$1,809 76

Expended

F. P. Hooper, office shelves	\$ 13 35
Marks Printing House, supplies	14 80
Check lists	2 50
Marr's Drug Store, vaccine	14 58
S. Clifford Belcher Camp, flags	15 00
Supplies for Town Clerk	41 21
Repairs on H. L. Bailey House	32 45
Miscellaneous Supplies	51 65
Ballot Clerks, three elections	60 00
Superintendent's salary	639 34
Bank charges	6 00
Care of Weeks Mills Cemetery	24 00
Insurance on School House	222 50
Collector's and Treasurer's Bonds	50 00
Grading walk on Schoolhouse Hill	158 50
Cemetery Trust Funds, Franklin Co. Bank	200 00
Town Clerk's salary	20 00
Librarian's salary	98 00
School Board's salary	22 50
E. A. Dakin, Treasurer	100 00
C. M. Bailey, Moderator	5 00
H. B. Gray	190 00
A. L. Fitch	185 00
F. P. Caswell	185 00
Grace Dunton, Vital Statistics	17 00
E. A. Dakin, bookkeeping	25 00
E. A. Dakin, Collector of Excise Tax	44 70
F. P. Caswell bookkeeping	25 00
H. J. Spear, Auditor 1947	150 00
Maine Municipal Association, dues	30 00

Printing 1947 Reports	\$107 80
Register of Deeds, recording liens, etc.	17 60
C. A. Dunton, Trustee Min. and Sch. Fund	11 50
	<hr/>
	\$2,804 98

OVERLAY ACCOUNTS

Excise Tax	\$1,801 16
Overlay	420 26
Tax Liens	638 66
Tax Deeds	148 99
State Poor	97 12
State Highway Dept., on 1947 account	54 51
	<hr/>
	\$3,160 70

FIRE DEPARTMENT

Appropriation	\$1,500 00
Received from Starks	68 75
Received from State, forest fire	68 25
Received from Peoples National Bank, loan	1,200 00
	<hr/>
	\$2,837 00

Expended

Lights	\$ 10 00
Supplies	157 11
Wages	273 10
Fuel	76 25
Truck and Equipment	1,200 00
Equipment	617 53
Labor on Fire House	469 45
Insurance	89 40
	<hr/>
	\$2,892 84
Overdraft	\$55 84

STREET LIGHTS

Appropriation	\$348 00
Expended	290 00
	<hr/>
Underexpended	\$58 00

SUPPORT OF POOR

Appropriated	\$1,000 00
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Expended

Harry Bailey	\$271 26
William Lochlin	529 75
Tramps	22 35
Frank Parlin	136 01
Harry Newcomb	19 37
Arthur Whitehouse	90 01
True Harris	70 60
George Pratt	200 63

	<hr/>	\$1,339 98
Overexpended	\$339 98	

STATE POOR

Emery Burrill	\$120 04
Howard Dennett	154 54
Bernard Bates	77 90

	<hr/>	\$352 48
Received from State, '47 and '48 accounts		460 24
Due from State	\$71 69	

CUTTING BUSHES

Appropriation	\$250 00
Expended	302 20
Overexpended	\$52 20

ELMER MAKEPEACE ROAD

Appropriated	\$100 00
From Elmer Makepeace	110 00

	<hr/>	\$210 00
Expended		\$233 75
Overexpended	\$23 75	

SUMMER ROADS AND BRIDGES

Appropriated	\$3,000 00	
Sale of tar	8 25	
Due from Chesterville	54 00	
		<hr/>
		\$3,062 25
Expended		3,085 19
Overexpended	\$22 94	

STATE HIGHWAY MAINTENANCE

Appropriated	\$1,900 00	
Expended	1,408 70	
		<hr/>
Underexpended		\$491 30

STATE AID ROAD

Appropriated	\$533 00	
Received from State	676 12	
		<hr/>
Expended		\$1,209 12
Available from State for Tarring		389 88

MAINTENANCE OF UNIMPROVED ROADS

Received from State	\$1,334 40	
Expended	1,442 60	
Overexpended for gravel	\$108 20	

WINTER ROADS

Appropriation	\$1,750 00	
State Reimbursement winter '47-'48	982 79	
Expended	3,341 77	
Overexpended		\$608 98

SNOW FENCE

Appropriated	\$300 00	
Expended	300 00	

HEALTH OFFICER AND NURSE

Appropriated	\$125 00	
Paid Nurse	100 00	
Paid Dr. Floyd	50 00	
Overexpended		\$25 00

INTEREST

Appropriated	\$500 00	
Received from Cemetery Trust Funds	38 92	
Expended	509 40	
Underexpended		\$29 52

AID TO DEPENDENT CHILDREN

No Appropriation		
Expended		\$376 50

PINE BLISTER RUST FUND

Appropriated	\$100 00	
Received from State	54 75	
Expended	121 50	
Underexpended		\$33 25

WHITTIER BRIDGE

Loan from Peoples National Bank	\$1,439 00	
Special Resolve from State	1,000 00	
Expended	2,439 00	

TEMPORARY LOANS

Peoples National Bank	\$9,000 00	
Paid	9,000 00	

ASSETS

Randall Farm	\$ 100 00	
Alton Folsom Place	300 00	
Property occupied by Ray Tibbetts	300 00	
Asa Champan lot	50 00	
H. L. Bailey Farm	500 00	
Cecil Harris back lot	200 00	
M. A. Hall lot	50 00	
Robinson lot	25 00	
Guard lot	20 00	
Tax Liens	959 65	
Tax Deeds	1,005 51	
Cemetery Trust Funds	2,300 00	
Cash on Hand	196 91	
Due from State	71 69	
Due from Chesterville	54 00	

Total

 \$6,132 76

LIABILITIES

Ministerial and School Funds	\$6,225 00
Withholding tax	109 00
Teachers' Retirement Fund	70 10
Whittier Bridge	1,439 00
Cemetery Trust Funds	2,300 00
Loan for Fire Department, Peoples National Bank	1,200 00
Due School Department	1,372 11
	<hr/>
Total	\$12,695 21

Road Commissioner's Report

TOWN ROADS

Frank Brown, labor	\$721 20
Lewis Fitch, labor	114 75
Lewis Fitch, tractor	290 00
William Thompson, labor	194 25
Lewis Fitch, lumber	96 30
Lester Brann, labor	155 25
Lester Brann, truck	412 65
Donald Ames, loaded gravel	153 15
Donald Ames, welding	2 50
Donald Ames, labor	6 00
Warren Ames, labor	109 50
Albert Smith, labor	29 62
Ned Wilson, labor	44 25
James Day, labor	14 25
James Day, truck	23 75
Chester Brooks, labor	69 75
Glendon Sylvester, labor	32 25
Glendon Sylvester, truck	89 00
Ernest Dow, labor	6 00
Ernest Dow, truck	14 40
Berger Metal Culvert Co., culverts	66 20
C. M. & C. E. Carpenter, gravel	12 30
Town of Norridgewock, loading gravel	16 40
Archie House, labor	9 75
James Smith, labor	9 37
Glen Fitch, labor	5 25
Robert Wardwell, labor	5 25
Linwood Currier, labor	7 50
Victor Brown, labor	3 00
Bancroft & Martin, culverts	166 21
Lawrence Day, supplies	23 90
John Ingersoll, labor	11 25
John Ingersoll, truck	22 50
Herman Pearson, truck	12 60

Herman Pearson, labor	\$ 5 25
Lewis Emery, labor	1 50
Lewis Emery, tractor	2 50
Roland Brown, labor	1 50
Lawrence Day, supplies	2 10
Dakin's Garage	1 48
Cost of Hardison Bridge	140 48
	<hr/>
	\$3,085 19

STATE AID NO. 5

Frank Brown, labor	\$50 82
Victor Brown, labor	40 13
Lester Brann, truck	56 87
John Ingersoll, labor	21 75
John Ingersoll, truck	52 20
James Day, labor	23 25
James Day, truck	38 75
Glendon Sylvester, labor	23 25
Glendon Sylvester, truck	69 75
J. J. Pelotte, labor	21 75
J. J. Pelotte, truck	65 25
J. J. Pelotte, bull dozer	156 00
Ernest Dow, labor	23 25
Ernest Dow, truck	55 80
Donald Ames, shovel	189 10
Donald Ames, gravel	103 40
William Thompson, labor	33 00
Warren Ames, labor	33 00
Bryce York, labor	32 25
Richard Merry, labor	17 25
Richard Merry, truck	51 75
Herman Pearson, labor	8 25
Herman Pearson, truck	19 80
J. J. Pelotte, moving bulldozer	22 50
	<hr/>
Total	\$1,209 12

M. U. R. FIVE CORNERS ROAD

Frank Brown, labor	\$45 00
Chester Brooks, labor	21 00
Glendon Sylvester, labor	18 00
Glendon Sylvester, truck	46 80
John Ingersoll, labor	30 00
John Ingersoll, truck	72 00
Clifton Ladd, labor	30 00
Clifton Ladd, truck	72 00
Richard Merry, labor	30 00
Richard Merry, truck	90 00
J. J. Pelotte, labor	27 75
J. J. Pelotte, truck	83 25
Ernest Dow, labor	30 00
Ernest Dow, truck	72 00
Benjamin Yeaton, labor	28 50
Benjamin Yeaton, truck	85 50
Herman Pearson, labor	24 00
Herman Pearson, truck	57 60
William Thompson, labor	30 00
Warren Ames, labor	30 00
Bryce York, labor	27 00
Clifton LeBounty, labor	27 00
Charles Andrews, labor	27 00
Donald Ames, shovel	244 00
Donald Ames, gravel	108 20
Alwyn Tibbetts, labor	14 25
Alwyn Tibbetts, truck	42 75
Lester Brann, trucks	29 00
<hr/>	
Total	\$1,442 60

CUTTING BUSHES

Warren Ames, labor	\$141 75
William Thompson, labor	135 75
Frank Brown, labor	7 20
Archie Davis, labor	17 50
<hr/>	
Total	\$302 20

ELMER MAKEPEACE ROAD

Frank Brown, labor	\$15 30
Glendon Sylvester, labor	12 00
Glendon Sylvester, truck	36 00
Benjamin Yeaton, labor	12 00
Benjamin Yeaton, truck	36 00
Ernest Dow, labor	12 00
Ernest Dow, truck	28 80
Donald Ames, loaded gravel	74 90
Lester Brann, truck	6 75
<hr/>	
Total	\$233 75

Tax Collector's Report

Commitment	\$27,356 37	
Supplemental Tax	119 23	
		\$27,469 60
Cash to Treasurer	\$26,695 18	
Tax Liens	574 03	
Discounts	167 76	
Abatements	32 63	
		\$27,469 60

SUPPLEMENTAL TAX

Wesley Loucks	\$ 3 00	
Howard Blake	3 00	
Tom McHugh	18 40	
Ruth Dickenson	55 83	
Donald Mace	3 00	
James Moore	3 00	
Francis Filaroska	3 00	
Archie House	3 00	
True Harris	3 00	
George Furber	3 00	
Wesley Paul	3 00	
Chas. Bray	3 00	
Murdock Buchanan	3 00	
Chas. Dunning	3 00	
James Flagg	3 00	
		\$113 23

ABATEMENTS

Joe Eller Jr., error	\$ 3 08
A. L. Fitch, error	11 55
Stanley Zaborski, error	3 00
True Rackliff, not of age	3 00
Ralph Russell, paid elsewhere	3 00

Ernest Parkman, paid elsewhere	\$3 00
M. A. Newcomb, paid elsewhere	3 00
Alwyn Carson, ex-service man receiving compensation	3 00

\$32 63

TAX LIENS

Resident

Bernard Bates	\$ 36 58
Bernard Bates	7 70
William Burgess	52 04
Dewey Reynolds	128 98
Harry Newcomb	30 80
Owen Moore	38 50
H. C. Parlin Heirs	58 08
Ralph Wood	69 30

Non-Resident

George Simpson	69 30
George Dumeny	30 80
George Dumeny	1 93
Edward Tague	9 63
Edward Tague	13 48
Edward Tague	13 48
Edward Tague	9 63
Edward Tague	3 85

\$574 03

Costs on Liens	\$40 00
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Respectfully submitted,

ELEANOR L. GILES.

Treasurer's Report

Town of New Sharon in account with E. A. Dakin, Treasurer.

RECEIPTS

Cash on hand, Feb. 10, 1948	\$ 206 73
Taxes collected by Mrs. E. L. Giles	\$26,656 27
Tax deeds and tax liens	826 06
Tax abatements	32 63
Tax discounts	167 76
Bank stock tax	11 93
Railroad and telephone tax	22 61
Excise tax collected by E. A. Dakin	1,986 89
Withholding tax	996 10
Poll tax (James Flagg)	3 00
Sale of hay	30 00
Cemetery Trust Funds	200 00
Interest on Cemetery Trust Funds	38 92
Temporary loans	9,000 00
School funds	6,492 41
Teachers' Retirement Fund	579 10
Tuition	2,024 26
Highway funds	3,056 07
Elmer Makepeace for Makepeace road	110 00
Fire Department	137 00
Fire Department notes	1,200 00
Whittier Bridge note	1,439 00
Health and Welfare	647 36
State of Maine Pine Blister Rust	54 75
Incidental (uncancelled check)	75
Dog license refunds	41 97
	<hr/>
	\$55,754 84
	<hr/>
Total Receipts	\$55,961 57

PAYMENTS

Town Warrants	\$55,764 66
Cash in the bank, Feb. 8, 1949	171 13
Cash on hand to deposit	25 78
	<hr/>
	\$55,961 57

Respectfully submitted,

E. A. DAKIN, Treasurer.

Report of Superintendent of Schools

To the Superintending School Committee:

I present herewith, the report for the year 1948-49, my sixth annual report as Superintendent of Schools for the Town of New Sharon.

MEMBERS OF THE SCHOOL COMMITTEE

Mrs. Edith Bailey, chairman	Term expires 1949
Mr. Alwyn Nichols	Term expires 1950
Dr. A. L. Fitch	Term expires 1951

TEACHERS

HIGH SCHOOL

Name	Position
Mr. Earle W. Dolphin	Principal
Miss Ethel Rhind	Assistant
Mrs. Gladys deWever	Assistant and Grade 8

ELEMENTARY SCHOOL

Mrs. Leona Campbell	Grades 6 and 7
Mrs. Dorothy Redleveske	Grades 4 and 5
Mrs. Louise Hoxie	Grades 2 and 3
Mrs. Hazel Thompson	Grades P and 1

ATTENDANCE OFFICER

Herman O. Pearson

CUSTODIAN VILLAGE SCHOOL BUILDING

George Stinson

SCHOOL STATISTICS

Registration Ending June 30, 1948

	Elementary	Secondary	Total
Boys	82	19	101
Girls	62	36	98
Total	144	55	199
Average daily attendance	133.59	47.29	

	Elementary	Secondary	Total
Weeks in School Year	36	36	
Number of pupils completing last year Elementary School	14		
Number of pupils graduating from High School		12	
Pupils attending Secondary School		55	
School census April 1, 1948			175

The enrollment in our schools at the beginning of the school year of 1948-49 and any changes to date are as follows:

Grade	P	1	2	3	4	5	6	7	8	9	10	11	12	To.
Boys	11	9	6	12	10	8	8	7	11	8	4	6	2	102
Girls	10	9	11	9	4	6	9	11	8	11	7	5	7	107
Entered	2	0	1	2	0	1	1	1	1	2	1	0	1	13
Left	0	0	0	2	0	0	1	0	1	6	1	1	1	13
Total enrollment of tuition students										4	2	4	3	13
Left School										1	0	0	0	1
Total February 1, 1949										3	2	4	3	12

BUS DRIVERS

Mr. Herman Pearson

Mr. Will Stanger

Mr. Arthur Bullen

SCHOOL CALENDAR FOR 1949

Monday, January 3, 1949. Schools open.

Friday, February 18, 1949. Schools close. Ten days' vacation.

Monday, February 28. Schools open.

Friday, March 4. Temperance Day.

Friday, April 15. Schools close. Ten days' vacation.

Monday, April 25. Schools open.

Monday, May 30. Memorial Day. Holiday.

Friday, June 10. Schools close. Summer vacation.

Monday, September 5. Labor Day. Holiday.

Tuesday, September 6. Schools open.

Wednesday, October 12. Columbus Day. Holiday.

Thursday and Friday, October 27-28. Teacher's Convention.

Friday, November 11. Armistice Day. Holiday.

Thursday and Friday, November 24-25. Thanksgiving.

Friday, December 16. Schools close. Two weeks' vacation.

Monday, January 2, 1950. Schools open.

Friday, February 17. Schools close. Ten days' vacation.

Monday, February 27. Schools open.

HEALTH

Again this year, according to law, a sample of the water from the New Sharon School used for drinking and culinary purposes was submitted to the State Department of Health and Welfare for chemical and bacteriological analysis. It has been reported satisfactory.

In order to comply with the law, all teachers, janitors, school lunch cooks, bus drivers or any others who come in contact with the students must, every two years, submit to a chest X-ray. This examination will be required again during the year 1949. We will be fortunate to have access to the mobile unit used for this purpose on Friday, May 13, 1949, at the Wilbert G. Mallett School, Farmington. Teachers will be taken care of in the morning and all others in the afternoon of that day.

TEACHERS

About two years ago in School Union No. 40, which includes the towns of Mercer, Mount Vernon, New Sharon, Rome, Starks and Vienna a teachers' association was organized, which is known as The Franklin, Kennebec, Somerset Teachers' Association. This has proved to be a very worthwhile organization. The members meet in one of the towns on the third Thursday of each month. A supper is followed by a business meeting and program.

The program this year has been planned to cover the fields of Arithmetic, Language, Social Studies, Spelling and Writing, Reading and Physical Education. Reports on modern methods, new teaching procedures or a demonstration of actual work with children by a teacher are given and then followed by a discussion and question period, in which all teachers participate, giving reports of results obtained and ideas from their own experience. This sharing of ideas and discussion of methods and procedures is being recommended by the leading educators today; and the results are already showing in the classrooms.

GRADUATION EXERCISES
NEW SHARON HIGH SCHOOL
1948

Organ Selection	Mrs. Arland Fitz
Processional	Roger Allen, Marshal
Invocation	Rev. Richard Arnold
Pledge to the Flag	Arnold Foss
Star Spangled Banner	
Salutatory — "Tips on Traveling"	Jean Heald
First Honor Essay — "Propaganda"	Betty Rackliff
Class History	Alberta Smith
	Ruth Wood
Class Prophecy	Carolyn Davis
	Aristean Stevens
Selections	School Chorus
Stars Brightly Shining — Bronte	
Drink to Me Only — Old English	
The Lord's Prayer — Malotte	
Second Honor Essay — "Development of Radionics"	Robert Ingersoll
Class Will	Beverly Smith
	Arnold Foss
Class Gifts	Gloria Goings
	Lois Nichols
Valedictory — "The Situation Today"	Erselene Harris
Presentation of Awards	Prin. Earle Dolphin
Presentation of Class Gift	Jean Heald
Presentation of Diplomas	Supt. James deWever
Benediction	Rev. Richard Arnold
Recessional	Mrs. Arland Fitz

FINANCIAL STATEMENT FOR NEW SHARON SCHOOLS

COMMON SCHOOL ACCOUNT

RESOURCES

Appropriation	\$5,900 00
State School Fund	5,792 41
Interest from School Fund	39 00
Balance — 1948	710 16
	<hr/>
Total	\$12,441 57

EXPENDITURES

Teachers	\$7,122 25
Conveyance	3,531 19
Janitors	647 24
Fuel	611 58
	<hr/>
Total	\$11,912 26
	<hr/>
Balance — 1949	\$529 31

HIGH SCHOOL ACCOUNT

RESOURCES

Appropriations	\$3,000 00
Tuition	2,024 26
Balance — 1948	1,272 76
	<hr/>
Total	\$6,297 02

EXPENDITURES

Teachers	\$4,504 75
Janitors	421 88
Fuel	626 97
	<hr/>
Total	\$5,553 60
	<hr/>
Balance — 1949	\$743 42

TEXTBOOKS

RESOURCES

Appropriation	\$600 00
State School Fund	100 00
Balance — 1948	2 20
	<hr/>
Total	\$702 20

EXPENDITURES

Library & Textbooks	\$639 95
	<hr/>
Total	\$639 95
	<hr/>
Balance — 1949	\$62 25

SUPPLIES

RESOURCES

Appropriation	\$600 00	
State School Fund	600 00	
Balance — 1948	25 52	
	<hr/>	
Total		\$1,225 52

EXPENDITURES

Supplies	\$1,196 54	
	<hr/>	
Total		\$1,196 54
		<hr/>
Balance — 1949		\$28 98

REPAIRS

RESOURCES

Appropriation	\$500 00	
Balance — 1948	2 88	
	<hr/>	
Total		\$502 88

EXPENDITURES

Materials	\$494 73	
	<hr/>	
Total		\$494 73
		<hr/>
Balance — 1949		\$8 15

FINANCIAL STATEMENT OF THE NEW SHARON LUNCH
PROGRAM FOR THE YEAR 1944-1945

Cash Income from Program

Payments for lunches	\$1,897 71	
USDA claim for school year	1,060 50	
All other cash income	378 75	
	<hr/>	
Total cash income		\$3,336 96

Expenditures for Program

Expenditures for food	\$2,403 50
Expenditures for labor	414 50
All other expenditures	204 81
	<hr/>
Total expenditures	\$3,022 81
	<hr/>
Balance — 1945	\$314 15

Number of lunches served to children during the year 21,079

FOR THE YEAR 1945-1946

Cash Income from Program

Payments for lunches	\$1,799 55
USDA claim for school year	1,118 31
All other cash income	00 00
Balance — 1945	314 15
	<hr/>
Total cash income	\$3,232.01

Expenditures for program

Expenditures for food	\$2,457.70
Expenditures for labor	519.50
All other expenditures	4.89
	<hr/>
Total expenditures	\$2,982 09
	<hr/>
Balance — 1946	\$249 92

Number of lunches served to children during the year 19,995

FOR THE YEAR 1946-1947

Cash Income from Program

Payments for lunches	\$1,796 41
USDA claim for school year	2,146 59
All other cash income	487 55
Balance — 1946	249 92
	<hr/>
Total	\$4,680 47

Expenditures for Program

Expenditures for food	\$3,389 60
Expenditures for labor	570 00
All other expenditures	502 62
	<hr/>
Total expenditures	\$4,462 22
	<hr/>
Balance — 1947	\$218 25
Receipts from lunches and suppers	301 23
	<hr/>
Balance — October 1947	\$519 48
Number of lunches served to children during the year	23,851

FOR THE YEAR 1947 - 1948

Cash Income from Program

Payments for lunches	\$1,442 54
USDA claim for school year	1,597 14
All other cash income	64 15
Balance — 1947	519 48
	<hr/>
Total cash income	\$3,623 31

Expenditures for Program

Expenditures for food	\$2,593 55
Expenditures for labor	599 75
All other expenditures	113 98
	<hr/>
Total expenditures	\$3,307 28
	<hr/>
Balance — 1948	\$316 03
Number of lunches served to children during the year	17,544

In conclusion, I wish to acknowledge my indebtedness to the school committee, town officers, teachers and citizens for their helpfulness and support.

Respectfully submitted,

JAMES deWEVER,
Superintendent of Schools.

Annual Report of Public Health Nursing Services

NEW SHARON — 1948

Public health nursing service to New Sharon was interrupted for a short time in the spring while your nurse attended school. During these months the Health Council remained active in the health interests of the community.

All arrangements were made for the child health conferences to begin as soon as the nurse returned. These conferences were attended by a large group of mothers who brought their babies and their pre-school youngsters for physical examinations and inoculations. Many of the mothers took this opportunity to discuss with the doctor and the nurse their family health problems. An interesting and able group of women supplied the volunteer services at the conferences.

Your nurse has visited the school and received the names of a number of children needing vision corrections. She has attempted to talk with the parents of many of these children and help plan for these corrections. The interest and cooperation displayed by many of the parents has been gratifying and it is hoped that in the near future we may know that all the children have received the necessary care.

The x-ray clinic was made available to the persons of your town who had been referred by their family physician. This has proven a valuable tool in the early diagnosis of tuberculosis making possible early treatment.

The services of the special clinics of the State Bureau of Health have been made available to children of your town, and those of the Crippled Children's Clinic and of the Cardiac Clinic have been of much value.

As another year comes into view there is work which will be accomplished by the combined efforts of the Health Council, representing the community, and the public health nursing service supplied by the State Bureau of Health at the request of the town.

I wish to express my sincere appreciation for the interest and co-operation which I have always received in working with the people of New Sharon.

Respectfully submitted,

HAZEL H. BARKER, R.N.,

Public Health Nurse.

REPORT OF AUDIT

1947-1948

TOWN OF NEW SHARON

HAROLD J. SPEAR

Public Accountant

76 Main Street
Farmington, Maine

May 19, 1948

The Board of Selectmen
Town of New Sharon
New Sharon, Maine

Gentlemen:

In accordance with your request, I have examined the accounts of the Town of New Sharon for the Municipal Year ended February 10, 1948. As part of my audit, I examined and tested the accounts and records of the town but did not perform a detailed audit of all transactions.

This examination was made in accordance with generally accepted auditing standards applicable to the circumstances and includes all procedures that I considered necessary.

Exhibits and Schedules incorporated in this report, subject to the accompanying comments, fairly present the financial condition of your Municipality as of February 10, 1948 and the results of operations for the Municipal Year then ended.

Respectfully submitted,

HAROLD J. SPEAR,

Public Accountant.

TOWN OF NEW SHARON
COMMENTS
YEAR 1947-1948

TREASURER

Cash on deposit was reconciled with a statement furnished by the bank. All receipts as issued by the treasurer were checked in detail to the Treasurer's Cash Account and promptly deposited as shown in Schedule 3.

Properly approved Warrants were drawn to cover all disbursements made by the Treasurer. Invoices and payrolls supporting these warrants were tested by me to an extent deemed necessary.

Outstanding checks include a check drawn in 1944 for .75. From information obtained, it appears that the payee of this check is deceased and that the check apparently has been lost, therefore this check has been credited back to Summer Roads Account during the year 1948-1949.

Tax Liens were examined by me and are shown in detail on Schedule 5 of this report. At the time of making my examination, the 1935 A. P. Richards lien, in the amount of \$84.00 was apparently misfiled inasmuch as it was not available for my examination. There were no collections made on these liens during the year 1947-1948.

Tax Deeds were examined by me except for the 1925 George F. Dyer deed in the amount of \$14.90 which was apparently misfiled inasmuch as it was not available for my examination. It appears that several of the Tax Deeds have never been recorded. Tax Deeds not recorded are so identified in Schedule 6 of this report. During the year no collections were made on outstanding Tax Deeds.

The Reserve for Losses on Tax Liens and Deeds appears to be sufficient to cover any losses, however I would suggest that an attempt be made to collect these accounts inasmuch as no collections were made during the past year.

Accounts Receivable are shown in detail on Schedule 9. It appears

that several of the older accounts have not been paid due to the failure to send invoices. The Reserve for Losses appears to be sufficient to cover all probable losses on these accounts.

Trust Funds in the custody of the Treasurer were individually checked against Savings Account Books and detail is shown in Schedule 10.

Notes Payable amounting to \$6,225.00 were confirmed by verification with the holder of the notes. Interest at the rate of 4% has been paid on this amount to the Trustees.

The records of amounts withheld from employees have been examined and the liability as shown under Accounts Payable is believed to be correct.

Sale of Tax Acquired Property appears to have been properly handled and losses on this type of transaction have been charged to Net Debt.

TAX COLLECTOR

The 1947 Tax Commitment was found to be in agreement with the Valuation Book and with the Warrant to the Collector. For some years the arrangement with the Tax Collectors has been that they settle with the town in full for all personal and poll taxes or for any property tax for which a lien is not taken. All taxes were found to be accounted for by cash to the Treasurer, Discounts and Abatements treated as cash and Tax Liens.

Supplemental taxes were not properly committed but appear to have been properly accounted for by the Collector.

Excise Tax Collections were verified from copies of receipts and have been applied to reduce the Town Debt.

GENERAL

The records of the Town Clerk were examined and found to be in a satisfactory condition.

The Net Deficit as of February 10, 1948 amounting to \$4,924.84 as compared to a New Deficit of \$2,257.63 on February 15, 1947. Exhibit D reflects changes in this account during the year.

No external verification of accounts was made except those as mentioned in these comments.

TOWN OF NEW SHARON
YEAR 1947-1948
COMPARATIVE BALANCE SHEETS

Exhibit A

		ASSETS	
		February 10, 1948	February 15, 1948
GENERAL CASH			
Available for Town Purposes	\$ 206 73		\$ 950 83
UNCOLLECTED TAXES			
Tax Liens	\$1,364 74		791 46
Tax Deeds	1,206 96		1,206 96
	<hr/>		<hr/>
	2,571 70		1,998 42
Less Reserve for Col.	970 74		970 74
	<hr/>		<hr/>
		1,600 96	1,027 68
REAL ESTATE			
Tax Acquired Property	645 00		1,045 00
Town Owned Property	750 00		750 00
	<hr/>		<hr/>
		1,395 00	1,795 00
ACCOUNTS RECEIVABLE			
State of Maine	1,030 77		2,386 62
Others	368 63		522 18
	<hr/>		<hr/>
	1,399 40		2,908 80
Less Reserve for Loss	858 68		917 88
	<hr/>		<hr/>
		540 72	1,990 92
TRUST FUNDS			
Savings Accounts	2,100 00		2,100 00
Due from General Fund	6,225 00		6,225 00
	<hr/>		<hr/>
		8,325 00	8,325 00
<i>Total Assets and Trust Funds</i>		<hr/>	<hr/>
		\$12,068 41	\$14,089 43

	February 10, 1948	February 15, 1948
NET DEFICIT	\$4,924 84	\$2,257 63
	<u>\$16,993 25</u>	<u>\$16,347 06</u>

LIABILITIES

NOTES PAYABLE

Ministerial & School Fund	\$ 6,225 00	\$ 6,225 00
---------------------------	-------------	-------------

ACCOUNTS PAYABLE

U. S. Govt. —		
Withholding Tax	\$ 150 80	\$ 137 90
State of Maine —		
Teachers' Retirement	159 70	232 00
Health Nurse	75 00	
	<u>385 50</u>	<u>369 90</u>

TRUST FUNDS

Reserve	8,325 00	8,325 00
---------	----------	----------

<i>Total Liabilities and Trust Funds</i>		
<i>Reserve</i>	14,935 50	14,919 90

UNEXPENDED BALANCES

FORWARDED

School Department	2,014 12	1,382 63
3rd Class Maintenance	43 63	44 53
	<u>2,057 75</u>	<u>1,427 16</u>

<i>Total Liabilities, Trust Funds Reserve</i>		
<i>And Unexpended Balances</i>	<u>\$16,993 25</u>	<u>\$16,347 06</u>

REPORT OF AUDIT

TOWN OF NEW SHARON

Year ended February 5, 1949

February 12, 1949

Board of Selectmen
New Sharon
Maine

Gentlemen:

In accordance with Chapter 80, Section 116, Revised Statutes of 1944 and at your request, the records of the Town of New Sharon have been audited by Auditor R. M. Stetson for the period February 10, 1948 to February 5, 1949, inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled.

Exhibits and schedules incorporated in this report impartially present the financial position of the town and the result of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted.

Very truly yours,

RICHARD M. STETSON,

Auditor.

COMMENTS

Re: Audit of Accounts—Town of New Sharon
February 10, 1948 to February 5, 1949

CASH

All receipts issued were checked and as far as could be determined from this examination, all monies had been accounted for.

The check book balance was reconciled with the bank statement and this balance plus cash on hand agreed with Treasurer's cash balance at close of books. See Schedule A-1.

All disbursements were made by check from authorized warrants.

ACCOUNTS RECEIVABLE

It is questioned as whether all items which make up this account are collectible. However, there is a Reserve for Losses set up that would appear to be sufficient to cover probable losses.

There were no new accounts receivable created this year.

TAXES RECEIVABLE

There was a mathematical error of \$100.00 in totalling the personal property valuation. With a tax rate of 77 mills, this error resulted in \$7.70 overcharged to the Collector. In addition, an overage of \$.42 was found in totalling items in Collector's handbook. See Exhibit C for full details.

Allowing for the forementioned errors, the Tax Collector accounted for the commitment and supplemental taxes in full.

TAX LIENS

All transactions in the tax lien accounts were checked and liens remaining unredeemed were listed. The 1935 lien for A. P. Richards was apparently misfiled and was not available for inspection.

TAX DEEDS

Several of the tax deeds have not been recorded. In Schedule A-7 these are so indicated. The Reserve for Losses on tax liens and tax deeds appears to be sufficient to cover losses likely to occur.

The 1925 tax deed for George F. Dyer has apparently been misfiled and is not available for inspection.

During this year, total payment amounting to \$86.19, was made on all F. B. Robie deeds. See Schedule A-5.

TAX ACQUIRED AND TOWN OWNED PROPERTY

No changes occurred in these accounts during the fiscal year. For detail see Schedules A-8 and A-9.

TRUST FUNDS

The trust fund investments were examined and listed. All income from the investments was expended in accordance with the terms of the trusts.

Two new trust funds were created during the year. For details see Schedule A-10.

NOTES PAYABLE

The ministerial and school fund was verified; on this the Town pays 4% interest.

During the year, two new notes payable were created, both authorized by vote of the town, and held by the Peoples National Bank of Farmington, Me. These consisted of \$1,200.00 for the fire department and \$1,439.00 for reconstruction of Whittier Bridge. (Both notes are 3% — Demand.)

ACCOUNTS PAYABLE

Payroll records of the Treasurer show amounts due on withholding tax and Maine Teachers' Retirement, as shown in Exhibit A.

\$25.00 was paid on funds due the Health Nurse, leaving an unpaid balance amounting to \$50.00 at the close of the year.

NET DEBT

The net increase in debt amounting to \$2,324.84 reflects the two new liabilities created during the year. Excepting the new notes, the operations for the year would have brought a slight reduction of the net deficit.

GENERAL

The excise taxes were checked and corresponded with amounts received by treasurer.

Tax discounts and abatements were not handled as actual cash transactions but were carried on cash receipts and warrants without checks being issued for same.

Check No. 2439 from the fiscal year of 1944, amounting to \$.75

has been cancelled and credited back to Summer Roads and Bridges.

The 1947 balance forward in the High School account is \$.60 over amount shown by Superintendent of Schools, as compared to audit of that year.

The tax collector and treasurer both furnished corporate surety bonds.

Vouchers and payrolls were test checked and as far as could be determined, all appeared to be proper charges and correctly recorded.

SUGGEST

that, all possible collections be made of Tax Liens, tax deeds and accounts receivable.

that, all items in the above accounts which are not collectible be written off the reserves which are set up to cover losses occurring in these accounts.

Exhibit A

TOWN OF NEW SHARON COMPARATIVE BALANCE SHEET

<i>GENERAL FUND</i>			
ASSETS			
	Feb. 5, 1949	Feb. 10, 1948	
Cash	\$ 196 91	\$ 206 73	
Tax Liens	\$1,354 74	\$1,364 74	
Tax Deeds	1,120 77	1,206 96	
	<hr/>	<hr/>	
	2,475 51	2,571 70	
Less—Reserve for Loss	970 74	970 74	
	<hr/>	<hr/>	
	1,504 77	1,600 96	
Tax Acquired Property	645 00	645 00	
Town Owned Property	750 00	750 00	
	<hr/>	<hr/>	
	1,395 00	1,395 00	

	Feb. 5, 1949	Feb. 10, 1948
Accounts Receivable —		
State of Maine	\$771 41	\$1,030 77
Others	299 85	368 63
	<hr/>	<hr/>
	1,071 26	1,388 40
Less — Reserve for Loss	858 68	858 68
	<hr/>	<hr/>
	\$212 58	\$540 72
	<hr/>	<hr/>
Total Assets —		
General Fund	3,309 26	3,743 41
NET DEFICIT	7,249 68	4,924 84
	<hr/>	<hr/>
	\$10,558 94	\$8,668 25
	<hr/> <hr/>	<hr/> <hr/>

TRUST FUNDS

Savings Accounts	\$2,300 00	\$2,100 00
Due from General Fund	6,225 00	6,225 00
	<hr/>	<hr/>
	\$8,525 00	\$8,325 00
	<hr/> <hr/>	<hr/> <hr/>

GENERAL FUND
LIABILITIES

Notes Payable —		
Ministerial & Sch. Fund	\$6,225 00	\$6,225 00
Peoples Nat'l Bank	2,639 00	
	<hr/>	<hr/>
	\$8,864 00	\$6,225 00
Accounts Payable —		
Withholding tax	109 00	150 80
M. T. R. A.	158 60	159 70
Health Nurse	50 00	75 00
	<hr/>	<hr/>
	317 60	385 50
	<hr/>	<hr/>
	9,181 60	6,610 50

	Feb. 5, 1949	Feb. 10, 1948
	SURPLUS	
Appropriated (Exh. D)	\$1,377 34	\$2,057 75
	<hr/>	<hr/>
TOTAL LIABILITIES AND SURPLUS (GENERAL FUND)	\$10,558 94	\$8,668 25
	<hr/> <hr/>	<hr/> <hr/>
	TRUST FUNDS	
Principal	\$8,525 00	\$8,325 00
	<hr/>	<hr/>
	\$8,525 00	\$8,325 00
	<hr/> <hr/>	<hr/> <hr/>

ANNUAL REPORTS

OF THE

MUNICIPAL OFFICERS

AND

Superintendent of Schools

OF THE

Town of New Sharon

FOR THE

YEAR ENDING FEBRUARY 4, 1950

ANNUAL REPORTS

OF THE

MUNICIPAL OFFICERS

AND

Superintendent of Schools

OF THE

Town of New Sharon

FOR THE

YEAR ENDING FEBRUARY 4, 1950

Farmington, Maine
The Knowlton & McLeary Co., Printers
1950

Town Officers, 1949

Moderator

C. M. BAILEY

Town Clerk

GRACE DUNTON

Selectmen, Overseers of the Poor, and Assessors

H. B. GRAY

F. P. CASWELL

W. A. STANGER

Road Commissioner

CHESTER BRANN

Tax Collector

ELEANOR L. GILES

Treasurer and Excise Tax Collector

E. A. DAKIN

Superintendent of Schools

JAMES deWEVER

School Board

ALWYN NICHOLS

Term expires 1950

A. L. FITCH

Term expires 1951

MILTON N. HARRIS

Term expires 1952

Sexton

JOHN C. FURBER

Fire Warden and Inspector

HERMAN PEARSON

Surveyors of Wood and Lumber

CLINTON WHITTIER

GEORGE STINSON

E. M. LANE

LEWIS FITCH

P. G. LANE

RONALD INGERSOLL

JOHN INGERSOLL

Fence Viewers

A. L. PERKINS

C. M. BAILEY

A. B. SAWYER

Attendance Officer

HERMAN PEARSON

Health Officer

DR. A. E. FLOYD

Fire Department

LESTER BRANN, Chief

GUY DAY, Assistant Chief

LAWRENCE DAY

C. M. BAILEY

CARROLL GORDON

CHESTER MASON

ALWYN NICHOLS

HERMAN PEARSON

LAWRENCE GREENLEAF

MERLE THOMPSON

FRANK BROWN

RALPH DUNTON

Board of Health

HERMAN PEARSON

DR. A. E. FLOYD

CHARLES BAILEY

Constables

HERMAN PEARSON

ELEANOR L. GILES

H. B. GRAY

Town Warrant

To Eleanor L. Giles, Constable of the Town of New Sharon, County
of Franklin, Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of New Sharon, qualified to vote in Town affairs, to meet in Lancaster Hall, in said Town, on Monday, March 6, A. D. 1950, at ten o'clock in the forenoon, then and there to act on the following articles, to wit:

Article 1. To choose a Moderator to preside at said meeting.

Article 2. To choose a Clerk for the ensuing year.

Article 3. To act on the Reports of the Town Officers.

Article 4. To choose all other necessary Town Officers for the ensuing year.

Article 5. To see what sum of money the Town will vote to raise and appropriate for the support of Common Schools for the ensuing year.
Recommended \$6,700.

Article 6. To see what sum of money the Town will vote to raise and appropriate for the purchase of Textbooks for the ensuing year.
Recommended \$600.

Article 7. To see what sum of money the Town will vote to raise and appropriate for the purchase of School Supplies for the ensuing year.
Recommended \$600.

Article 8. To see what sum of money the Town will vote to raise and appropriate for the support of the High School for the ensuing year.
Recommended \$3,800.

Article 9. To see if the Town will vote to accept a Bequest of the net income of a certain trust fund created under the last will and testament of Thomas Franklin Dyer, late of Foxcroft, Maine, deceased. Said fund being now held by National Bank of Commerce of Portland, Trustee. Said net income to be used for the advancement of education, good citizenship, and morality in the New Sharon High School. And to be expended as recommended by a committee consisting of the President of Bowdoin College, State Superintendent of Schools of the State of Maine, and the President of Colby College, whose decision shall be binding on said Town of New Sharon and its officers and upon said trustee. All as provided in said will.

Article 10. To see what sum of money the Town will vote to pay on Town Debt. Recommended \$1,200.

Article 11. To see what sum of money the Town will vote to raise and appropriate for the support of the Fire Department. Recommended \$500.

Article 12. To see what sum of money the Town will vote to raise and appropriate for the Support of Poor for the ensuing year. Recommended \$900.

Article 13. To see what sum of money the Town will vote to raise and appropriate for Interest Charges for the ensuing year. Recommended \$850.

Article 14. To see what sum of money the Town will vote to raise and appropriate for the repair of Summer Roads and Bridges for the ensuing year. Recommended \$2,500.

Article 15. To see if the Town will authorize the Selectmen to give a contract for snow and ice removal and for how long and on what terms.

Article 16. To see what sum of money the Town will vote to raise and appropriate for the removal of snow and ice for the ensuing year. Recommended \$1,750.

Article 17. To see if the Town will vote to authorize the Selectmen to use the Excise tax money as a Contingent Fund.

Article 18. To see what sum of money the Town will vote to raise and appropriate for the payment of Incidental expenses for the ensuing year.
Recommended \$1,500.

Article 19. To see what sum of money the Town will vote to raise and appropriate for the Street Lights for the ensuing year.
Recommended \$396.

Article 20. To see what sum of money the Town will vote to raise and appropriate for Schoolhouse Repairs and Incidentals for the ensuing year.
Recommended \$500.

Article 21. To see what sum of money the Town will vote to raise and appropriate for the completion of the School Building.

Article 22. To see what sum of money the Town will vote to raise and appropriate for the services of a Health Officer for the ensuing year.
Recommended \$50.

Article 23. To see what sum of money the Town will vote to raise and appropriate for the services of a Health Nurse for the ensuing year.
Recommended \$75.

Article 24. To see what sum of money the Town will vote to raise and appropriate for the Town's share for aid to Dependent Children.
Recommended \$500.

Article 25. To see if the Town will authorize the Treasurer to make temporary loans, said loans to be approved by the Selectmen and not to exceed the total tax levy of the preceding municipal year in which said loans are made, said loans to be paid out of money raised by taxes during the current year in which said loans are made, in accordance with provisions of Section 83, Chapter 5, of the Revised Statutes of Maine.

Article 26. To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable, and to execute quit claim deeds for such property, also to sign tax mortgage liens.

Article 27. To see what sum of money the Town will vote to raise and appropriate for the maintenance of State Highways for the ensuing year, as provided in Section 80, Chapter 149, Public Laws of 1935.

Recommended \$506.

Article 28. To see whether or not the Town will vote to raise and appropriate the sum of twenty-five (\$25.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the Natural Resources, Advantages and Attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

Article 29. To see what sum of money the Town will vote to raise and appropriate for State Aid Road Construction in addition to the amounts regularly raised for care of Ways, Highways and Bridges, under the provisions of Section 19, Chapter 28, Revised Statutes of 1930, or under provision of Section 3, Chapter 299, Public Laws of 1937.

Recommended \$1,066.

Article 30. To see if the Town will vote to give a discount of 2% on all taxes paid before July 1st and 1% on all taxes paid before September 1st.

Article 31. To see if the Town will vote to authorize the Selectmen to instruct the Treasurer to deduct $33\frac{1}{3}\%$ from each employee on each payroll that has an unpaid tax.

Article 32. To see how taxes shall be collected and when made payable.

Article 33. To see if the Town will vote to continue the Town Committee.

Article 34. To see what sum of money the Town will vote to raise and appropriate for School Equipment.

Article 35. To see what sum of money the Town will vote to raise and appropriate for Schoolhouse Insurance.

Article 36. To see if the Town will vote to raise and appropriate the sum of \$50.00 to be used for gravel on the road from L. C. Chandler's house to Main Road.

Article 37. To transact any other business that may legally come before said meeting.

The Selectmen hereby give notice that they will be in session in above named hall, at nine o'clock in the forenoon, on the day of said meeting, for the purpose of correcting the list of voters.

HEREOF FAIL NOT and have you there and then this warrant with your doings thereon.

Given under our hands in the Town of New Sharon, this 15th day of February, in the year of our Lord, one thousand nine hundred and fifty.

H. B. GRAY,
F. P. CASWELL,
W. A. STANGER,

Selectmen of the Town of New Sharon.

Selectmen's Report

To the Citizens of the Town of New Sharon:

Your Selectmen submit the following report of the financial condition of the town, showing the receipts and expenditures for the year ending February 4, 1950.

VALUATION AND ASSESSMENTS

Valuation of Resident Real Estate	\$209,660 00
Valuation of Non-Resident Real Estate	76,901 00
Valuation of Resident Personal Estate	55,751 00
Valuation of Non-Resident Real Estate	3,320 00
<hr/>	
Total Valuation	\$345,632 00
Assessed for	\$27,650 56
Poll Taxes 200 at \$3.00 each	600 00
Supplemental Tax	72 60
<hr/>	
	\$28,323 16

AMOUNT RAISED AT ANNUAL TOWN MEETING MARCH, 1949

Snow Fence	\$ 150 00
Support of Common Schools	6,700 00
Purchase of Text Books	600 00
School Supplies	600 00
Support of High School	3,800 00
Town Debt	1,439 00
Support of Fire Department	700 00
Support of Poor	900 00
Interest Charges	500 00
Summer Roads and Bridges	2,500 00
Removal of Snow and Ice	1,750 00
Incidental Expenses	1,500 00

Gravel — Makepeace-Howes Road	\$ 200 00
Street Lights	396 00
School House Repair	500 00
Health Officer	50 00
Health Nurse	75 00
Aid to Dependent Children	600 00
State Highways	506 00
State Aid Road Construction	1,066 00

\$24,532 00

State Tax	2,670 05
County Tax	1,004 64
Overlay	43 87
Supplemental Tax	72 60

Total Commitment \$28,323 16

Rate of Taxation .080

The foregoing assessment of \$28,323.16 was committed to Eleanor L. Giles, Collector of Taxes, at \$.01 on the dollar for collection.

DESCRIPTION OF TAXED LIVESTOCK

Horses	68	\$ 3,500 00
Oxen, Bulls, and Beef Cattle	113	5,830 00
Cows	522	26,290 00
Heifers	145	5,125 00
Goats	9	90 00
Poultry	1,311	1,311 00

EXEMPT

Yearlings	241	\$6,235 00
Sheep	48	480 00
Swine	27	790 00
Poultry	1,444	1,444 00

INCIDENTAL ACCOUNT

RECEIPTS

Appropriation	\$1,500 00
True Harris refund	5 00

Hay Sold	\$ 6 00
Bank Stock Tax refund	11 92
Cemetery Trust Fund	800 00
Dog Tax refund	15 50
Railroad and Telegraph Tax	21 76
	<hr/>
	\$2,360 18

EXPENSE

Marks Printing House, supplies	\$ 20 10
Maine Municipal Ass'n, dues	35 00
Harold Weeks, mowing Weeks Mills Cemetery	20 00
Colby Prescott, wood	16 00
Miscellaneous Supplies	69 15
S. Clifford Belcher Camp, flags	13 13
H. B. Gray, postage and supplies	9 50
F. E. Knowlton, recording liens, etc.	42 90
Knowlton & McLeary Co., printing town reports	149 76
Franklin Journal	15 50
C. A. Dunton, Trustee Ministerial and Sch. Fund	11 50
Loretta Day, acting librarian	24 00
E. L. Giles, collecting and services 1949	354 40
E. L. Giles, postage, etc.	8 12
E. A. Dakin, Excise Tax Collector	51 30
E. A. Dakin, Treasurer and bookkeeping	150 00
School Board	22 50
H. B. Gray, Selectman	190 00
F. P. Caswell, Selectman	185 00
W. A. Stanger, Selectman	185 00
F. P. Caswell, bookkeeping	25 00
E. L. Giles, Collector 1949	283 23
Grace Dunton, Clerk 1948-1949	40 00
Grace Dunton, Recording Vital Statistics	29 55
H. O. Pearson, Attendance Officer	4 50
James de Wever, Superintendent	699 92
Peoples National Bank, check book and charges	13 13
1948 Audit	102 08
Treasurer's and Collector's Bonds	50 00
Donald Ames, work on Town Dump	10 00
Insurance	273 75

Office Rent, two years	\$180 00	
E. A. Dakin, Cemetery Trust Funds	800 00	
Abatements	93 87	
Discounts on Taxes	183 89	
	<hr/>	\$4,361 78

OVERLAY ACCOUNTS

Excise Tax	\$2,920 15	
Overlay	43 87	
Tax Liens	398 28	
Tax Deeds	35 45	
H. L. Bailey	426 00	
Stumpage, Randall lot	43 75	
	<hr/>	\$3,867 50

FIRE DEPARTMENT

Appropriation	\$700 00	
Rec. from State Forest Dept.	112 15	
Rec. from Chesterville	62 00	
	<hr/>	\$874 15

EXPENDED

Fuel	\$ 60 85	
Wages	373 24	
Supplies	41 78	
Hose	129 00	
Lights	10 00	
Insurance	105 00	
	<hr/>	\$719 00

Unexpended	<hr/>	\$154 28
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HEALTH OFFICER AND NURSE

Appropriation	\$125 00
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EXPENDED

Paid Dr. Floyd	\$50 00	
Paid Nurse	75 00	
	<hr/>	\$125 00

SNOW FENCE

Appropriation	\$150 00
Expended	\$150 00

ALBERT HOWES ROAD

Appropriation	\$200 00
Received from Albert Howes	200 00
	<hr/>
	\$400 00
Expended	\$443 20
Overdraft	\$43 20

STATE HIGHWAY MAINTENANCE

Appropriation	\$506 00
Paid State	506 00

STATE POOR

Howard Dennett	\$138 98
Emery Burrill	42 83
Frank James	3 32
	<hr/>
	\$185 13
Received from State 1948 and 1949 acct.	240 50
Due from State	16 32

AID TO DEPENDENT CHILDREN

Appropriation	\$600 00
Expended	452 10

INTEREST

Appropriation	\$500 00
Interest on Cemetery Trust Funds	40 76
Interest overpaid	20 40
	<hr/>
	\$561 16
Expended	\$652 20
Overdrawn	\$91 04

STATE AID ROAD

Appropriation	\$1,066 00
Received from State	3,041 12
	<hr/>
	\$4,107 12
Expended	4,077 68
	<hr/>
Unexpended Balance	\$29 44

SPECIAL RESOLVE

Appropriation Received from State	\$1,528 96
Credit for culvert overpaid	41 16
	<hr/>
	\$1,570 12
Expended	1,591 94
Overdraft	\$21 82

MAINTENANCE OF UNIMPROVED ROADS

Received from State	\$1,183 47
Expended	1,278 27
Overdrawn	\$94 80

STREET LIGHTS

Appropriation	\$396 00
Expended	386 00
	<hr/>
Unexpended	\$10 00

SUPPORT OF POOR

Appropriation	\$900 00
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EXPENDED

Leroy Bailey	\$ 27 25
Harry Bailey	132 70
William Locklin	76 85
Frank Parlin	123 85
Tramps	11 66
Lester House	36 76
Charles Nadeau	42 71
Arthur Collins	31 62
Henry Jackman	12 88
	<hr/>
	\$496 28
Unexpended	<hr/>
	\$403 72

WINTER ROADS

Appropriation	\$1,750 00
Received from State	1,341 99
	<hr/>
	\$3,091 99
Expended	4,306 53
Overdrawn	\$1,214 54

ASSETS

Randall Farm	\$ 100 00
Alton Folsom place	300 00
Property occupied by Ray Tibbetts	300 00
Asa Chapman lot	50 00
H. L. Bailey place	350 00
Cecil Harris back lot	200 00
M. A. Hall lot	50 00
Guard lot	25 00
Tax Liens	1,573 70
Tax Deeds	970 06
Cemetery Trust Funds	3,100 00
Cash on hand	1,510 99
Due from State	16 32
	<hr/>
	\$8,546 07

LIABILITIES

Ministerial and School Funds	\$ 6,255 00
Withholding Tax	94 80
Teachers' Retirement Fund	74 90
Cemetery Trust Funds	3,100 00
Loan for Fire Department, Peoples National Bank	1,200 00
Due School Department	2,280 66
School House Loan	10,000 00
	<hr/>
	\$22,975 36

CEMETERY TRUST FUNDS

Winnie F. Dutton lot	\$300 00
Dunton & Buck lot	300 00
W. C. Lane lot	200 00
Frank Russell lot	100 00
Bert Taylor lot	100 00
Mahala Kelley lot	100 00
H. B. W. Brown lot	50 00
A. W. Morrill lot	50 00
Ellen Young lot	50 00
H. B. Porter lot	50 00
Mary B. House lot	100 00
Elizabeth Swan lot	500 00
E. V. Chapman lot	200 00
Marthea Tilton lot	200 00
Winn Boyington lot	100 00
Levi Whittier lot	100 00
Jesse & C. E. Gordon lot	200 00
May Berry lot	50 00
Nellie Atkins lot	200 00
D. J. Jordon lot	50 00
Maria Dutton lot	100 00
	<hr/>
	\$3,100 00

SCHOOL BUILDING

Receipts	\$41,175 39
Payments	32,822 95
	<hr/>
Balance on hand	\$1,352 44

NEW SCHOOL HOUSE
CASH PLEDGES

Frederick T. Allen	\$ 83 25
Donald Ames	100 00
John Ayer	50 00
Josephine Ayer	50 00
Clifford M. Bailey	100 00
Nellie P. Bean	25 00
L. G. Brann	100 00
Bernice Brooks	50 00
Vera G. Brown	100 00
Victor C. Brown	50 00
*George Campbell	100 00
Laura Campbell	50 00
Alwin Carson	25 00
*F. P. Caswell	100 00
J. H. Chandler	100 00
Lucius C. Chandler	25 00
Archie Davis	100 00
*James Davis	100 00
James Day	100 00
Lawrence E. Day	5 25
Gladys M. deWever	100 00
James deWever	100 00
Ralph Dyer	50 00
*Dr. A. L. Fitch	100 00
*James Fitch	75 00
Lester Fitch	50 00
Lewis G. Fitch	100 00
Eleanor L. Giles	25 00
*H. B. Gray	100 00
Albert Hall	100 00
Harvey M. Hardison	100 00
*Glen Harris	25 00
*Milton Harris	67 00
Phill E. Harris	100 00
Elisha Heath	50 00
Roland William Hebert	5 00
*Rupert A. Hodgkins	9 10

*Frank Hooper	\$ 50 00
*Wanda Howarth	100 00
Albert Howes	100 00
*Lloyd Hoxie	50 00
Louise Hoxie	50 00
Frank A. Kelley	25 00
*Ernest M. Lane	100 00
*Parker G. Lane	50 00
William Mahnke	50 00
Elmer O. Makepeace	100 00
*John Marshall	5 00
*Chester Mason	100 00
Vernie Morrill	25 00
Mr. and Mrs. V. C. Neal	25 00
Mahlon F. Newall	25 00
*Roscoe L. Paine	100 00
Mr. and Mrs. W. O. Patten	100 00
Edwin C. Pert	50 00
George F. Porter	100 00
Colby Prescott	48 00
*Roger Quelle	25 00
*Harvard Redlevske	40 00
*Angie Sawyer	50 00
Richard L. Sawyer	100 00
Felix Shuman	50 00
*Harry E. Smith	25 00
Lena Smith	25 00
W. A. Stanger	100 00
*S. Helen Stinson	100 00
*C. A. Thompson	94 75
John R. Tolman	50 00
Raymond Waugh	30 00
Marin and Kenneth Whittier	50 00
True C. Whittier	100 00
Emma York	10 00

*Paid directly to E. A. Dakin

Received after February 4, 1950

Kenneth H. Bunker	\$100 00
*E. A. Dakin	100 00
E. S. Parlin	50 00
*James Fitch	25 00
Edwin Burbank	25 00

Unpaid pledges in cash and labor \$1,569 97

Money Received Other Than Pledges

Auctions	\$1,628 57
New Sharon Field Day	2,557 75
Chicken Shoots	326 01
Alumni	375 00
Letters	265 00
Farmington	2,024 06
Fairs	2,593 78
Sale of Blocks	280 00
Miscellaneous	454 58

The Association holds a small portion of this total which has been earmarked for the gymnasium floor, lumber and other minor expenses.

LABOR AND MATERIAL DONATIONS

(to February 11, 1950)

Laurence Adley	\$ 26 25
Donald Ames	100 00
Warren Ames	6 00
Carle L. Allen	25 00
Clarence Allen	4 12
Edward Allen	10 12
Frederick T. Allen	16 87
Roger Allen	16 75
Charles Bailey	5 25
Clifford Bailey	5 00
Harry Bailey	16 25
Bernard Bates	9 00
Gerald Bates	12 00
Wayne Bates	18 00
Harold N. Bean	29 99

Charles Bisby	\$ 10 12
Watson Bosworth	23 53
Kenneth Brann	12 00
Lester Brann	40 00
Wendell Brann	69 75
Victor Brown	39 75
Herbert Buchanan	8 94
Murdock Buchanan	32 90
Arthur Bullen	50 00
Dana Butterfield	16 20
F. P. Caswell	64 12
Cecil Chapman	34 11
Linwood M. Currier	57 00
Paul Currier	9 00
George Davis	100 64
Richard Davis	40 50
Lawrence E. Day	420 04
Wilbert Emerson	52 04
Dr. A. L. Fitch	42 62
Glen Fitch	100 00
James Fitch	52 87
Karl A. Fitch	76 87
Jerome Flagg	73 39
Emery Fletcher	98 00
Kenneth Fletcher	38 63
Carl Gill	18 00
Alcide Gosselin	21 00
H. B. Gray	35 75
Lawrence Greenleaf	77 00
Alvin Harris	45 00
Clinton Harris	27 37
Glen Harris	32 00
Odin Harris	7 80
Milton Harris, Jr.	9 00
Milton Harris	69 62
Phill E. Harris	61 37
Frank Hooper	107 49
Archie House	7 76

LeForest House	\$ 25 00
Willis House	9 00
Frank Howarth	21 00
Donald Hoxie	30 00
Ralph Hutchinson	50 00
John W and Ronald Ingersoll	86 00
Lionel Kinney	9 00
Maurice Lane	50 00
Merton Lane	3 36
Leo Lapierre	12 25
Herbert Loucks	21 50
Elmer Makepeace	100 12
George Makepeace	5 00
George Mahnke	7 50
Chester Mason	5 62
Roger Mason	33 00
Joseph McCarthy	85 79
Robert McCarthy	9 00
James McHugh	6 89
A. E. Nichols	18 50
Donald Nightingale	2 36
Herman Pearson	64 35
Arthur Perkins	60 00
Charles Perkins	125 00
Fred Porter	49 12
George Porter	4 87
Colby Prescott	6 37
Chester Rackliff	9 00
Herschel Rackliff	39 75
Leon Rackliff	14 15
Arthur Sawyer	50 00
A. F. Schnathmann	4 50
Walter Shuman	64 12
Albert Smith	41 63
James Smith	41 63
W. A. Stanger	48 50
John D. Sydleman	13 45

Glendon S. Sylvester	\$100 00
C. A. Thompson	5 25
Merle D. Thompson	100 00
Harold Townsend	47 62
Henry True	21 50
Ralph Turner	7 12
John Works	31 50

Road Commissioners' Report

TOWN ROADS

Chester Brann, labor	\$338 40
William Thompson, labor	228 00
Arthur Gordon, lumber	20 68
Leon Rackliff, truck	146 00
Raymond Rackliff, labor	24 00
James Day, truck	86 00
Donald Ames, bulldozer	235 00
Chester Brann, team	114 00
Linwood Currier, labor	258 00
Warren Ames, labor	65 25
Donald Ames, gravel	98 70
Albert Sawyer, gravel	2 20
Harry Newcomb, labor	91 25
Walter Farrand, labor	33 00
Harry Bailey, labor	51 00
Robert Ingersoll, truck	44 00
Glendon Sylvester, truck	58 00
Lester Brann, truck	142 25
Alden Marshall, truck	56 00
Herman Pearson, truck	48 00
Archie House, labor	3 37
Leon Rackliff, tractor	6 00
Frank Elliott, truck	8 00
Guy Day, labor	10 50
Merle Thompson, labor	6 00
Melvin Stevens, labor	24 00
William McHugh, labor	3 00
True Harris, labor	12 00
Ernest Lane, lumber	160 13
Leon Rackliff, team	18 75
Cutting bushes	158 17
Lester Brann	20 50
L. E. Day	24 20

\$2,661 30

ALBERT HOWES ROAD

Chester Brann, labor	\$ 8 00
William Thompson, labor	12 00
Glendon Sylvester, truck	24 00
Alden Marshall, truck	48 00
Joseph Bacon, truck	24 00
Robert Vigue, truck	24 00
Clifton Hammond, truck	24 00
Paul Hammond, truck	24 00
Robert Ingersoll, truck	20 00
Dana Butterfield, truck	20 00
James Corson, truck	16 00
Lester Brann, truck	10 00
Leon Rackliff, truck	20 00
Walter Farrand, labor	6 00
Donald Ames, bulldozer	32 00
Donald Ames, shovel	96 00
Donald Ames, gravel	35 20

 \$443 20

Tax Collector's Report

Commitment	\$28,250 56	
Supplementary Tax	72 60	
		<hr/>
		\$28,323 16
Cash to Treasurer	\$27,033 07	
Tax Liens	1,012 33	
Discounts	183 89	
Abatements	93 87	
		<hr/>
		\$28,323 16

SUPPLEMENTAL TAX

G. A. Stinson	\$3 00	
Parker Lane	7 60	
James W. Moores	3 00	
Howard Blake	3 00	
Joe Moceus	3 00	
Harry Felton	3 00	
Albion Butterfield	3 00	
Archie House	3 00	
J. H. Atkins	3 00	
Caryl Ducker	3 00	
Harold Vernott	3 00	
Herbert Elwell	3 00	
Ernest Searles	3 00	
Ernest Smith	3 00	
Charles Bray	3 00	
Elmer Bates	3 00	
Joseph McCarthy	3 00	
Adelbert Nichols	3 00	
Earl Ham	8 00	
Lester Brann	6 00	
		<hr/>
		\$72 60

ABATEMENTS

C. C. Day, adjustment	\$50 67
Ray Tibbetts, error	11 20
Chester Greenwood, adjustment	20 00
Hervey Shiwa, out of state	3 00
Dewey Runnells, disability	3 00
James Flagg, ex-serviceman, compensation	3 00
Ernest Perkins, ex-serviceman, compensation	3 00

\$93 87

School Building Fund

RECEIPTS

Insurance, Wesley Paul, agent	\$15,000 00
Loan, First National Bank, Farmington	10,000 00
New Sharon Building Association, Louise Hoxie, treasurer	12,662 74
Payments to Town Treasurer directly	2,908 85
Withholding Tax	303 80
State, one half cost of plans	300 00

\$41,175 39

PAYMENTS

Warrants	\$39,822 95
Balance on hand, Feb. 4, 1950	\$1,352 44

Respectfully submitted,

E. A. DAKIN, Treasurer.

Treasurer's Report

Town of New Sharon in account with E. A. Dakin, Treasurer.

RECEIPTS

Cash on hand, Feb. 8, 1949	\$	196 91
Taxes collected by Mrs. E. L. Giles	\$27,033	07
Tax liens collected by Mrs. E. L. Giles	1,012	33
Tax abatements	93	87
Tax discounts	183	89
Bank stock tax	11	92
Railroad and telephone tax	21	76
Dog tax refund	15	50
Excise tax collected by E. A. Dakin	2,920	15
Temporary loans	11,000	00
Cemetery Trust Funds	800	00
Interest on Cemetery Trust Funds	40	76
Withholding tax	1,098	00
Sale of town property	426	00
Sale of tax liens and deeds	433	73
Income from town property	49	75
School funds	7,030	07
Tuition	1,630	60
Teachers' Retirement Fund	625	50
Highways and bridges	7,190	75
Albert Howes for road	200	00
Fire Department	174	15
Health and Welfare	141	00
Trust Harris Account	5	00
Returned check	20	40
		<hr/>
		\$62,158 20
Total Receipts		<hr/>
		\$62,355 11

PAYMENTS

Town Warrants	\$60,844	12
Balance on hand, Feb. 4, 1950	1,510	99
		<hr/>
		\$62,355 11

Report of Superintendent of Schools

To the Superintending School Committee:

As Superintendent of Schools, I have the honor of presenting to you this seventh annual report covering the school year beginning February 5, 1949, and ending February 4, 1950.

MEMBERS OF THE SCHOOL COMMITTEE

Mr. Alwyn E. Nichols, chairman	Term expires 1950
Dr. A. L. Fitch	Term expires 1951
Mr. Milton Harris	Term expires 1952

TEACHERS, HIGH SCHOOL

Name	Position
Mrs. Gladys deWever	Principal
Mr. Dale Welch	Assistant
Mrs. Ethel R. Gross	Assistant

TEACHERS, ELEMENTARY SCHOOL

Mrs. Leona Campbell	Grades 6 and 7
Mrs. Dorothy Redlevske	Grades 4 and 5
Mrs. Louise Hoxie	Grades 2 and 3
Mrs. Hazel Thompson	Grades P and 1

ATTENDANCE OFFICERS

Herman O. Pearson
William Stanger
Arthur Bullen

SCHOOL STATISTICS

Registration ending June 30, 1949

	Elementary	Secondary	Total
Boys	88	21	109
Girls	76	30	106
Total	164	51	215
Weeks in school year	36	36	

	Elementary	Secondary	Total
Number of pupils completing last year Elementary School	21		
Number of pupils completing last year of High School		9	
School census April 1, 1949			215

The enrollment in our schools at the beginning of the school year, Sept. 6, 1949, and any changes to dates are as follows:

Grades	P	1	2	3	4	5	6	7	To.
Boys	12	13	8	6	13	11	9	10	82
Girls	9	11	12	10	8	6	7	11	74
Entered since Sept. 6	0	0	0	0	0	0	0	0	0
Left since Sept. 6	3	3	2	1	1	2	0	0	12
Total enrollment Feb. 1	18	21	18	15	20	15	16	21	144

5-Year High School

Grade	8	9	10	11	12	To.
Boys	8	12	5	6	5	36
Girls	9	9	9	6	4	37
Entered since Sept. 6	1	1	0	0	0	2
Left since Sept. 6	3	2	2	2	0	9
Total enrollment of Tuition Students		2	2	3	3	10
Total enrollment February 1	15	20	12	10	9	66

BUS DRIVERS

Mr. Herman Pearson

Mr. William Stanger

Mr. Arthur Bullen

SCHOOL CALENDAR FOR 1950

Monday, January 2, 1950. Schools open.
 Friday, February 17. Schools close. 10 days vacation.
 Monday, February 27. Schools open.
 Friday, March 3. Temperance Day.
 Friday, April 14. Schools close. 10 days vacation.
 Monday, April 24. Schools open.
 Tuesday, May 30. Memorial Day. Holiday.
 Friday, June 9. Schools close. Summer vacation.
 Monday, September 4. Labor Day. Holiday.
 Tuesday, September 5. School opens.
 Thursday, October 12. Columbus Day. Holiday.
 Thursday and Friday, October 26-27. Teachers Convention.

Saturday, November 11. Armistice Day.
 Thursday and Friday, November 23-24. Thanksgiving.
 Friday, December 22. Schools close. Two weeks' vacation.
 Monday, January 8, 1951. Schools open.
 Friday, February 16, 1951. Schools close. 10 days' vacation.
 Monday, February 26. Schools open.

EQUALIZATION

In December 1950, the Town of New Sharon will receive from the State Equalization Fund the amount of \$1,034. This is because the law states that the school tax for a town must be above average for the State if the town is to receive equalization; and the school rate of the several towns for school maintenance is .02549.

Our school tax rate of .03179 is arrived at by dividing our local school maintenance appropriation, which is \$11,700 by the State valuation of the town, which is \$368,000.

HEALTH

A sample of the water from the Hood Creamery, which is now being used at the New Sharon school was submitted to the State Department of Health and Welfare for chemical and bacteriological analysis. It has been reported satisfactory.

TEACHERS

Our teaching staff in the elementary school is the same as last year. The secondary teachers will be included in the principal's report.

On Sept. 6 the schools of New Sharon opened with Mrs. Thompson teaching the Sub-Primary and Grade 1 in the Methodist Church vestry; Mrs. Hoxie teaching Grades 2 and 3 in the Congregational vestry; Mrs. Redlevske teaching Grades 4 and 5, and Mrs. Campbell teaching Grades 6 and 7 in the Masonic Building. The high school was located in the Grange Hall.

THE NEW SCHOOL

When our school building and all its contents, including all school records not only for New Sharon, but for Mercer, Mount Vernon, Rome, Starks and Vienna, were completely destroyed by fire Monday, June 13th, the outlook was dark. We had \$15,000 insurance with a possible \$10,000 more to be borrowed with which to rebuild.

After the members of New Sharon Grange cleared away the debris, we looked over our assets. We knew we had to build an

elementary school, but the chances of a new high school seemed few. At a special town meeting it was voted to rebuild both the elementary and secondary schools. The fund raising campaign began that evening with citizens giving their personal pledges, and it is still being carried on. The results to date will be found elsewhere in this town report.

The new building made of cement blocks containing eight classrooms, office, teachers' room, toilets, kitchen, gymnasium and boiler-room is not yet completed but can be occupied. Classes will be held there after the mid-winter vacation. This will be warmer, lighter and more healthful than the temporary quarters.

The textbooks necessary for the grades and high school since the beginning of school in September have been purchased with appropriations and balances of 1949. I contacted all publishing houses, told of our disaster and asked what they would do to help. After getting their replies, we purchased only from those who gave us a sizable fire discount. This allowed us to keep within our resources.

The supplies and equipment which were absolutely necessary for the temporary quarters were planned so as to be used there and later transferred as permanent equipment in the new building, thereby avoiding any loss.

I wish to express my personal thanks to the teachers who have worked diligently in school and out, to the townpeople and friends who, too, have worked hard and helped in many ways to make this fine school possible for the children. It is those who are in school today and those who will follow after for whom we have worked and planned; and while it is and may be hard for a while, we know there is no greater investment we can make than in the youth of our town. They will be the men and women of tomorrow, meeting what problems we do not know, and needing all the educational opportunities we can afford to give them now.

HIGH SCHOOL PRINCIPAL'S REPORT

High School
New Sharon, Maine
Feb. 18, 1950

To: James deWever
Superintendent of Schools

On September 6th the fall term opened for New Sharon High School on the lower floor of the Grange Hall, with the dining room used as the main hall and the kitchen and juvenile room as additional recitation rooms.

Mrs. Benjamin Gross, the former Miss Ethel Rhind, of Belfast returned to teach the languages courses. Mr. Dale Welch of Corinna, a graduate of Bowdoin College 1949, was secured to teach the courses in Science and high school mathematics. The principal teaches all classes in Social Studies, Reading and Arithmetic.

The registration on the opening day was:

Classes	Boys	Girls	Total
Senior	5	4	9
Junior	6	6	12
Sophomore	5	9	14
Freshman	12	9	21
Grade Eight	8	9	17
			73

While conducting school in the Grange Hall was not an ideal school situation, nevertheless, we were very grateful for the privilege of using it, and planned our procedures to bring about the best results possible under the circumstances. The program of instruction has been the same as far as possible. Of course we were handicapped somewhat by the lack of maps, scientific equipment and reference material.

Friends far and near have been very kind to us. Each day at our opening exercises we are happy to use a Bible given to us by the Ladies Circle of the Federated Church. These exercises are on a voluntary basis, different students offering to conduct them each day.

Much valuable material was given to us by the Town of Flagstaff. This included physical and chemical equipment, many valuable books,

used desks and tables, bookshelves, a duplicating machine and basketball backboards, among other things.

Books have also been given the school by Dr. & Mrs. A. L. Fitch, Rev. Earl Dolphin and family, and Mr. & Mrs. Harley Bean. Mr. & Mrs. Bean also loaned the flag which flew each fair day at the Grange Hall.

A large new Webster's international unabridged dictionary was given to us by G. & C. Merriam Co., Springfield, Mass.

Mr. & Mrs. Alton Turner of Starks gave us a piano. We appreciate very much their interest in our school. However, when a tuner examined the piano, he told us the cost of repair would be at least \$20; and he advised against putting this amount of money into it, as he felt, due to certain conditions, it would only stay in adjustment a very short time.

We had the opportunity to buy a used movie-sound projector on very reasonable terms to replace the one which was destroyed. We are trying to do this. Most of the children are trying to *earn* ten cents a week toward this as their part. We have had, and will have each week, some very good educational films, which are free to us except for transportation charges. Some of the recent films were THREE TO SERVE, a story of the activities of school children, which showed on their level, how capital, management and labor must work together; another showed how the Boston Globe gathers its news and publishes a paper; another BEHIND YOUR RADIO DIAL showed the various activities which must take place before we can enjoy radio and television. THE COW AND I was our latest film. It gave the story of milk from the producer to the city consumer.

As in the past two years, the social studies classes have invited guest speakers for general assemblies. Dr. A. L. Fitch brought to us again this year a very inspiring message on the importance of being able to THINK. Richard Sawyer at another assembly told the school of his experiences as a prisoner of war in Germany, making us realize how much we are indebted to those men who gave so much that we may enjoy the privileges of our own free country.

Our Christmas program, which I felt was outstanding was prepared by a committee headed by Joanne Brann and Travis Dyke. It was in two parts. For the first, or sacred part, the students arranged a manger scene on the stage. The gifts brought for exchange later were placed on the floor in front, as if they were gifts for the Christ Child. Silent Night, Hark the Herald Angels Sing and other Christmas hymns were

sung. Rev. Chester Duncan brought the Christmas message, "The Spirit of Christmas" to the school. Mrs. Ella Tabbutt of Farmington told of her journey to Bethlehem and of visiting the spot where Christ was supposed to have been born. For the second part the scene was changed. The gifts were distributed. An original skit "Santa at Freeze's" was given by Donald Hoxie, Ralph Reynolds, Douglas Reynolds and Ernest Gosselin. Jingle Bells and modern Christmas songs were sung; and ice cream and cake from the faculty were served by the committee.

The athletic program has gone along well under the direction of Mr. Welch, who is an athlete and much interested in developing a sports program in the high school. In the fall he developed a very good cross country team, which won several meets. During the winter both boys and girls have been out for basketball, practicing and playing their games in the Alumni Gymnasium at Farmington State Teachers' College.

To those who may have wondered why we didn't drop basketball this year, I would explain that we are one of the schools which may participate in the North Franklin County League and share equally with eight other schools in the net proceeds of the tournament. It seemed wise to hold our place in the league and share the profits, which are greatly needed to replace athletic equipment completely destroyed in the fire and to pay other expenses of an athletic program. Maybe we have had few winning scores to our credit; but what is much more important, the students have not only been given a good foundation in the fundamentals of basketball but they have also been given excellent training in good sportsmanship and fair play. Mr. Welch deserves much credit for his work with the students. We wish also, to thank Miss Margaret Fletcher who assisted him with the girls.

Considering the fact that the cost of financing the yearbook SHARONIA is met largely by advertisements purchased by merchants, most of them from Farmington; and because the merchants there have already contributed generously to the High School Building Fund, it seemed unwise to attempt to publish the yearbook this year. At this writing, the students are contemplating issuing a monthly bulletin, which they can mimeograph at very little expense themselves.

On March 2nd the Senior Class will present a play GOODNESS GRACIOUS GRANDMA! At that time the high school orchestra will play. This orchestra has been developed under the direction of Rev. Chester Duncan. He has come regularly each week to the school

for rehearsals and has done excellent work with the students, for which we extend our thanks.

The preliminaries for the Junior-Sophomore Speaking Contest have been held and eleven chosen to compete in the finals to be held at a later date. The students presented a varied and interesting program, which spoke well of the instruction given them by Mrs. Gross. The judges were Mrs. Clifford Bailey, Mrs. Leland Buzzell, and Mrs. Glenn Fitch.

On Friday, Feb. 17th all the high school equipment at the Grange Hall was packed and moved to the new building by the students under the direction of the faculty. The hall, both upstairs and down, was swept, all painted surfaces downstairs washed and as thoroughly cleaned as could be at this time of year. We tried to leave the hall in as good condition as we found it. With the exception of the chairs, which we repaired from time to time, I believe this to be true. To the Grangers for all of us I say, "Thank you for your kindness to us."

On the whole I feel the students have done exceptionally well. We have asked for scholarship equal to their ability and behavior becoming high school students; and most students have been very co-operative.

As we begin our work in the new building it is with a realization of the responsibility we must share for the privileges given us, and with a deep appreciation for all the citizens of New Sharon and their friends have done, to make a high school possible; and we hope by the standards we maintain, we will prove we are worthy of their efforts.

Respectfully submitted,

GLADYS M. DeWEVER, Principal.

GRADUATION EXERCISES
NEW SHARON HIGH SCHOOL
THURSDAY, JUNE 9, 1949

Organ Selection
Processional
Invocation
Flag Salute

Mrs. Arland Fitz
Mrs. Fitz
Malcom Sawyer
Roger Allen

"Star Spangled Banner"

Salutatory — "Thyself As Thy Neighbor"	Martha Burgess
Class History	William Farrand
Class Will	Roger Allen
	Caroleta Dyke
Music	School Chorus
	"Recessional" — deKoven
	"Down the Road" — Dvorak
Honor Essay	Maryann Pluta
	"Our America Heritage"
Class Prophecy	Averil Harris
	Dorothy Lovell
Presentation of Gifts	Vivian Currier
Presentation of Class Gift	Roger Allen
Acceptance of Class Gift	Annabelle Ingersol
Valedictory	Margaret Fletcher
	"Friendships That Hold"
Presentation of Awards	Prin. Earle W. Dolphin
Presentation of Diplomas	Supt. James deWever
Benediction	Malcom Sawyer
Recessional	Mrs. Arland Fitz

CLASS ROLL

Roger Allen, President	Caroleta Dyke
Vivian Currier, Vice President	Averil Harris
Martha Burgess, Secretary	Dorothy Lovell
Maryann Pluta, Treasurer	William Farrand
Margaret Fletcher	

FINANCIAL STATEMENT FOR NEW SHARON SCHOOLS

COMMON SCHOOL ACCOUNT

RESOURCES

Appropriation	\$6,700 00
State School Fund	5,087 19
Interest from School Fund	39 00
Telephone Refund	5 88
Balance — 1949	529 31
Total	\$12,361 38

EXPENDITURES

Teachers	\$7,650 66
Conveyance	3,541 86
Janitors	405 75
Fuel	303 69
	<hr/>
Total	\$11,901 96
	<hr/>
Balance — 1950	\$459 42

HIGH SCHOOL ACCOUNT

RESOURCES

Appropriations	\$3,800 00
State School Fund	800 00
Tuition	780 60
Teacher's refund	48 00
Balance — 1949	743 42
	<hr/>
Total	\$6,172 02

EXPENDITURES

Teachers	\$5,374 00
Janitors	380 00
Fuel	142 50
	<hr/>
Total	\$5,896 50
	<hr/>
Balance — 1950	\$275 52

TEXTBOOKS

RESOURCES

Appropriation	\$600 00
State School Fund	300 00
State Equalization Fund	711 00
Balance — 1949	62 25
	<hr/>
Total	\$1,673 25

EXPENDITURES

Library and Textbooks	\$258 46	
	<hr/>	
Total		\$258 46
		<hr/>
Balance 1950		\$1,414 79

SUPPLIES

RESOURCES

Appropriation	\$600 00	
High School Tuition	850 00	
Balance — 1949	28 98	
	<hr/>	
Total		\$1,478 98

EXPENDITURES

Supplies	\$1,349 05	
	<hr/>	
Total		\$1,349 05
		<hr/>
Balance — 1950		\$129 93

REPAIRS

RESOURCES

Appropriation	\$500 00	
Balance — 1949	8 15	
	<hr/>	
Total		\$508 15

EXPENDITURES

Materials	\$507 15	
	<hr/>	
Total		\$507 15
		<hr/>
Balance — 1950		\$1 00

FINANCIAL STATEMENT OF THE NEW SHARON LUNCH PROGRAM FOR THE YEAR 1944-1945

Cash Income from Program

Payments for lunches	\$1,897 71	
USDA claim for year	1,060 50	
All other cash income	378 75	
	<hr/>	
Total cash income		\$3,336 96

Expenditures for Program

Expenditures for food	\$2,403 50	
Expenditures for labor	414 50	
All other Expenditures	204 81	
	<hr/>	
Total Expenditures		\$3,022 81
Balance — 1945		\$314 15

Number of lunches served to children during the year 21,079

FOR THE YEAR 1945-1946

Cash Income from Program

Payments for lunches	\$1,799 55	
USDA claim for school year	1,118 31	
All other cash income	00 00	
Balance — 1945	314 15	
	<hr/>	
Total cash income		\$3,232 01

Expenditures for Program

Expenditures for food	\$2,457 70	
Expenditures for labor	519 50	
All other expenditures	4 89	
	<hr/>	
Total Expenditures		\$2,982 09
		<hr/>
Balance — 1946		\$249 92

Number of lunches served to children during the year 19,995

FOR THE YEAR 1946-1947

Cash Income from Program

Payment for lunches	\$1,796 41	
USDA claim for school year	2,146 59	
All other cash income	487 55	
Balance — 1946	249 92	
	<hr/>	
Total		\$4,680 47

Expenditures for Program

Expenditures for food	\$3,389 60	
Expenditures for labor	570 00	
All other Expenditures	502 62	
	<hr/>	
Total Expenditures		\$4,462 22
		<hr/>
Balance — 1947		\$218 25
Receipts from lunches and suppers		301 23
		<hr/>
Balance — October 1947		\$519 48

Number of lunches served to children during the year 23,851

FOR THE YEAR 1947-1948

Cash Income from Program

Payment for lunches	\$1,442 54	
USDA claim for school year	1,597 14	
All other cash income	64 15	
Balance — 1947	519 48	
	<hr/>	
Total cash income		\$3,623 31

Expenditures for Program

Expenditures for food	\$2,593 55	
Expenditures for labor	599 75	
All other expenditures	113 98	
	<hr/>	
Total Expenditures		\$3,307 28
		<hr/>
Balance — 1948		\$316 03
Number of lunches served to children during the year		17,544

FOR THE YEAR 1948-1949

This is an estimate as records were destroyed by fire June 13, 1949

Cash Income from Program

Payment for lunches	\$1,785 21
USDA claim for school year	2,133 21
All other cash income	125 00
Balance — 1948	316 03
	<hr/>
Total cash income	\$4,359 45

Expenditures for Program

Expenditures for food	\$3,211 60
Expenditures for labor	580 00
All other expenditures	126 33
	<hr/>
Total Expenditures	\$3,917 93
	<hr/>
Balance — 1949	\$441 52

In conclusion, I wish to acknowledge my indebtedness to the school committee, town officers, teachers, and citizens for their helpfulness and support.

Respectfully submitted,

JAMES deWEVER,

Superintendent of Schools.

Annual Report of Public Health Nursing Services

NEW SHARON — 1949

Since July, New Sharon has had the regular services of a Public Health Nurse. Cooperating with your local physician, Dr. Floyd, her first project, undertaken with the assistance of the Health Council, was a series of three Child Health Conferences. In this way your nurse has become fairly well acquainted with the mothers in New Sharon.

At these Child Health Conferences there was a total attendance of 45, representing about 20 children. These children were given physical examinations and were immunized against smallpox, diphtheria, whooping cough and tetanus.

Home visits have been made to many homes where there are children both of school age and preschool age. The nurse has offered her help to the mothers of these children by answering their questions about child growth and development, weighing babies, suggesting methods of care and showing them community resources whenever indicated. She has also visited the homes of expectant mothers, crippled children and adults.

Each teacher and class room has also been visited. By discussing with the teacher her school health problems, satisfactory measures have been devised whereby some of the temporary problems have been eased. Your nurse has also been able to suggest resources which the teacher might use for teaching materials.

To date, work with the Health Council has been limited. Your nurse has felt that all the community effort was needed to build your new school. As this project nears completion the time is ripe for the Health Council to become re-activated. Your efforts to build a new school have indicated your interest in your children. A healthy, physical environment is only a part of the total responsibility. Children need frequent and complete physical examinations to assure that each child's

body is in the best possible condition to secure maximum benefit from his education. An adequate school physical examination program might be a good project for the Health Council to sponsor with the assistance of your local doctor.

Your nurse appreciates the warm welcome she has felt in New Sharon. She is looking forward to closer cooperation with the Health Council and with all interested citizens in the year ahead.

Respectfully submitted,

(MISS) LUCILE CLARK, R. N.,

Public Health Nurse.

STATEMENT OF AUDIT

February 18, 1950

Board of Selectmen
New Sharon, Me.

Gentlemen:

In accordance with Chapter 80, Section 116, Revised Statutes of 1944 and at your request, the records of the Town of New Sharon have been audited by Auditor R. M. Stetson for the period February 6, 1949 to February 4, 1950, inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled.

Exhibits and schedules incorporated in this report impartially present the financial position of the town and the result of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted,

Very truly yours,

RICHARD M. STETSON,

Auditor

COMMENTS

Re: Audit of Accounts — Town of New Sharon
February 6, 1949 to February 4, 1950

CASH

All receipts issued were checked and as far as could be determined from this examination, all monies had been accounted for.

The checkbook balance reconciled with the bank statement, except for an overage of \$1.50 in the bank, this plus cash on hand agreed with the Treasurer's cash balance at the close of the books. See Schedule A-1.

All disbursements were made by check from properly authorized warrants.

ACCOUNTS RECEIVABLE

It is questioned as to whether all items which make up this account are collectible. However, there is a Reserve for Losses set up that would appear to be sufficient to cover probable losses.

There were no new accounts created this year

TAXES RECEIVABLE

The commitment and supplemental taxes were accounted for by cash collections, abatements, discounts, and liens. The detail in the commitment book was short \$3.00 of the Warrant of Commitment. The Collector accounted for the amount stated in the Warrant of Commitment, thus overpaying the total of the detail by \$3.00. This was set up as an Account Payable on advice of the Assessors.

TAX LIENS

All transactions in the tax lien accounts were checked and liens remaining unredeemed were listed. The 1935 lien for A. P. Richards was apparently misfiled and was not available for audit.

TAX DEEDS

Several of the tax deeds have not been recorded. In Schedule A-8 these are so indicated. The Reserve for Losses on tax liens and tax deeds appears to be sufficient to cover losses likely to occur. The 1925 tax deed for George F. Dyer has apparently been misfiled and was not available for audit. During this year no payments were made.

TAX ACQUIRED PROPERTY

The Bailey property was sold for \$426.00 making a profit of \$26.00 which was applied to the Net Debt. Remaining property is listed in Schedule A-9.

TOWN OWNED PROPERTY

No change occurred in this account. See Schedule A-10.

TRUST FUNDS

The trust fund investments were examined and listed. All income from the investments was expended in accordance with the terms of the trust. Two new trust funds were created during the year. See Schedule A-11.

NOTES PAYABLE

The ministerial and school fund was verified; on this the town pays 4% interest.

During the year the 3% demand loan of \$1,439.00 was paid by appropriation. This left one demand note for \$1,200.00.

Later, by vote of the town at a special town meeting, a new note for \$10,000.00 was incurred for the building of the new School Building. Both notes are held by the Peoples National Bank, Farmington, Maine.

ACCOUNTS PAYABLE

Consisting in part of the balances due on W/H Tax and M.T.R.A. Unpaid balance of \$50.00 due Health Nurse remained unpaid. One new account created, due tax collector on overpayment.

NET DEBT

There was a net increase in this account of \$7,839.94 mainly due to the incurring of the \$10,000.00 note for building new school house. The NET DEBT at the close of the books was \$15,089.62.

GENERAL

Excise taxes were checked and payments appeared to be in order.

Tax discounts and abatements were not handled as actual cash transactions but were carried on cash receipts and warrants, without checks being issued for same.

School balances reconciled with the Superintendent's records.

Tax Collector and Treasurer both furnished corporate surety bonds.

Vouchers and payrolls were test checked and as far as could be ascertained, all appeared to be proper charges and correctly recorded.

During the 1949 fiscal year the school house burned. By vote at a special town meeting, the selectmen were authorized to borrow \$10,000.00 towards the building of a new school house. A special committee was appointed to supervise this School Building Fund and the Town Treasurer was authorized to set up a separate checking account for same. In Schedule A-3 appears a reconciliation of this account. Cash Receipts and Expenditures were checked, insofar as the scope of this examination permitted all transactions seemed to be in order.

SUGGEST

that, all possible collection be made of Tax Liens, tax deeds and accounts receivable.

that, all items in the above accounts which are not collectible be written off the reserves which are set up to cover losses occurring in these accounts.

EXHIBIT A

TOWN OF NEW SHARON COMPARATIVE BALANCE SHEET

GENERAL FUND

	ASSETS	
	Feb. 4, 1950	Feb. 5, 1949
Cash	\$1,510 99	\$ 196 91
Tax Liens	\$1,990 71	\$1,354 74
Tax Deeds	1,120 77	1,120 77
	<hr/>	<hr/>
	3,111 48	2,475 51
Less — Reserve for Losses	970 74	970 74
	<hr/>	<hr/>
	2,140 74	1,504 77

	Feb. 4, 1950	Feb. 5, 1949
Tax Acquired Property	245 00	645 00
Town Owned Property	750 00	750 00
	<hr/>	<hr/>
	995 00	1,395 00
Accounts Receivable —		
State of Maine	771 41	771 41
Others	299 85	299 85
	<hr/>	<hr/>
	1,071 26	1,071 26
Less — Reserve for Losses	858 68	858 68
	<hr/>	<hr/>
	212 58	212 58
	<hr/>	<hr/>
Total Assets — General Fund	4,859 31	3,309 26
NET DEFICIT	15,089 62	7,249 68
	<hr/>	<hr/>
	\$19,948 93	\$10,558 94
	<hr/> <hr/>	<hr/> <hr/>

TRUST FUNDS

Savings Accounts	\$3,100 00	\$2,300 00
Due from General Fund	6,225 00	6,225 00
	<hr/>	<hr/>
	\$9,325 00	\$8,525 00
	<hr/> <hr/>	<hr/> <hr/>

SCHOOL BUILDING FUND

Checking Account	<u>\$1,352 44</u>
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GENERAL FUND

LIABILITIES

	Feb. 4, 1950	Feb. 5, 1949
Notes Payable —		
Ministerial & School		
Fund	\$ 6,225 00	\$6,225 00
Peoples National Bank	11,200 00	2,639 00
	<hr/>	<hr/>
	\$17,425 00	\$8,864 00
Accounts Payable —		
W/H Tax		109 00
M.T.R.A.	163 40	158 60
Health Nurse	50 00	50 00
Tax Collector — 1949	3 00	
	<hr/>	<hr/>
	216 40	317 60
	<hr/>	<hr/>
	17,641 40	9,181 60

SURPLUS

Appropriated (Exhibit D)	2,307 53	1,377 34
	<hr/>	<hr/>
TOTAL LIABILITIES AND SURPLUS (GENERAL FUND)	\$19,948 93	\$10,558 94
	<hr/> <hr/>	<hr/> <hr/>

TRUST FUNDS

Principal	\$9,325 00	\$8,525 00
	<hr/>	<hr/>
	\$9,325 00	\$8,525 00
	<hr/> <hr/>	<hr/> <hr/>

SCHOOL BUILDING FUND

Principal	\$1,352 44
	<hr/> <hr/>

8/9/2010

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